



COMPREHENSIVE ANNUAL FINANCIAL REPORT

CITY OF NEW ORLEANS, LOUISIANA

MARCH 15, 2019

FOR THE YEAR ENDING DECEMBER 31, 2018

APPROVED
LEGAL COUNSEL
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**CITY OF NEW ORLEANS
LOUISIANA**

Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the state and other appropriate public officials. The report is available for public inspection at the Indian House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-26-01

*Prepared by:
Department of Finance
Eric R. Morris
Director*

CITY OF NEW ORLEANS, LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEAR ENDED DECEMBER 31, 2009

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INTRODUCTORY SECTION

DEPARTMENT OF FINANCE

June 18, 2003

The Honorable Mayor and the City Council
City of New Orleans, Louisiana

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the City of New Orleans for the year ended December 31, 2002.

The CAFR has been prepared in conformance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The City's basis of accounting and its various funds are explained in the notes to the accompanying general purpose financial statements.

Responsibility for both the accuracy of the presented data and completeness and fairness of the presentation, including all disclosures rests with the City. We believe the data, as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The accompanying financial statements have been audited by the City's certified public accountants and their opinion resulting from their audit is included in this Comprehensive Annual Financial Report.

Our Comprehensive Annual Financial Report is divided into three sections:

1. The Introductory Section includes a list of principal officials, the City's organizational chart, and information about the organizational structure of the City, its accounting and budgetary systems, and fund structure. It also has summarized data reflecting the financial condition of the City including an analysis of general government operations and debt administration.
2. The Financial Section is prepared using the pyramid approach of the GASB. It includes the General Purpose Financial Statements which presents the combined statements as an overview of the City's entire financial operation. Next, combining and individual fund statements present each of the material separate funds and account groups of the City. Schedules provide certain other information and details of data summarized in the financial statements. The statements and schedules included in this section pertain to those operations which, when taken together, make up the reporting entity of the City.
3. The Statistical Section includes tables containing historical financial data, debt statistics, and selected financial and demographic information of the City that are of interest to potential investors in our bonds and other readers, including ten-year revenue and expenditures information.

CITY OF NEW ORLEANS

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THE REPORTING ENTITY AND ITS SERVICES

New Orleans, the largest city in Louisiana, was founded in 1718 and incorporated in 1806. The City's system of government is established by its Home Rule Charter which became effective in 1984. The Louisiana Constitution prohibits the state legislature from enacting any law affecting the structure, organization, or distribution of the powers and functions of any local subdivision which operates under a Home Rule Charter. The City's Home Rule Charter may be amended only by the vote of a majority of the qualified voters in the City, voting at an election called by the City Council on its own initiative, or upon receipt of a petition of not less than ten thousand registered voters.

The City has a Mayor-Council form of government. The Mayor is elected for a four year term and is limited to two consecutive terms. The Mayor appoints the Chief Administrative Officer, who is his principal assistant and budget officer for the City. The Chief Administrative Officer appoints all department heads, subject to the Mayor's approval, except the City Attorney, who is appointed by the Mayor, and the Personnel Director, the City Civil Service Department, who is appointed by the Civil Service Commission. The City has thirteen executive departments and numerous affiliated boards and commissions, and provides a full range of services including police and fire protection, sanitation services, the construction and maintenance of streets, infrastructure, and recreational activities and cultural events.

The Council is the legislative body of the City government, comprised of five Council members elected from five geographic districts and two elected at large, all for four-year terms. Laws are enacted through Council ordinance. The Council adopts the City's annual capital and operating budgets. Ordinances of the Council may be vetoed by the Mayor. Vetoes may be overridden by a two-third vote of the Council.

The financial statements of the reporting entity include those of the City (the primary government) and its component units in conformity with GASB Statement No. 14, "The Financial Reporting Entity." Component units are legally separate organizations for which the elected officials of the City are financially accountable, or the relationship to the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Component Units - In conformity with GASB, the financial statements of component units have been included in the financial reporting entity either as blended component units or discretely presented component units. Each blended and discretely presented component unit has a December 31 year end. Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

Blended Component Units - For financial reporting purposes, the Board of Liquidation, City Debt is included (blended) in the operations and activities of the City because it handles all matters relating to the bonded debt of the City. Complete financial statements for this blended component unit may be obtained at the entity's administrative offices.

Discretely Presented Component Units - The general purpose financial statements of the City include all government activities, organizations and functions for which the City is financially accountable, or the relationship to the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Based upon the foregoing criteria, the financial statements of the following associated organizations are included in the general purpose financial statements:

Ambition Commission
Cassat Street Development Corporation
Downtown Development District
French Market Corporation
Municipal Youth Harbor Management Corporation
New Orleans Economic Development Corporation
New Orleans Building Corporation
New Orleans International Airport
New Orleans Tourism Marketing Corporation
Orleans Parish Commanders District
Upper Persepolis Building Restoration Corporation
Sewerage and Water Board of New Orleans

Current Louisiana law provides for creation of almost districts and independently elected public offices for the provision of certain services at the parish level. Examples would include the Orleans Parish School Board, Assessors, Civil and Criminal Sheriff and Clerk of Court. These officials prepare their own budgets and operate independently of the City. The results of operations of those offices are not included in this report because there is a lack of financial accountability for those offices on the part of the City's elected officials.

YEAR IN REVIEW

The City of New Orleans has enjoyed a relatively successful 2000. The general fund ended fiscal year 2000 with a fund balance of \$28 million on a GAAP basis. Some of the factors that helped to make 2000 a successful year for New Orleans were growth and expansion in the tourism business and increased tax income from the Tax-Free shopping program for foreigners. In considering those factors more closely, they are illustrated as follows:

The Office of International Relations and Trade Development has expanded trade with missions to Ecuador, Haiti, Mexico and South Africa. International trade jumps 48 billion in to the New Orleans economy, and New Orleans is building a national reputation for international trade successes, particularly with our Latin American neighbors.

By its culture, industry and proximity, New Orleans is truly the "Gateway to the Americas". and through innovative profit-sharing programs and new equipment at the Port of New Orleans, the City has established a major presence in Western Hemisphere Trade. The Port of New Orleans continues to set record levels of usage.

The City is continuing its expansion efforts at the New Orleans International Airport and announced \$178 million in additional improvements as part of continuing efforts to build a first-class international airport to serve Metro New Orleans and the Gulf South.

This \$178 million commitment comes as the airport enters the final phase of completing an \$800 million building, renovation and expansion program. In the rebuilt facilities, the number of new non-stop and direct flights that have been dramatically increased in the last six years and passenger volume has increased by almost 30 percent and will likely reach 10 million this year.

The \$120 million rebuilding program, includes the construction of a consolidated rental car facility, the reconfiguration of two concourses, construction of a truck manifesting yard designed to increase the flow of cargo at the airport, a new employee and passenger parking lot, a new firehouse to serve the growing number of activities on the Airport's North Side, construction of a third passenger bridge from the access parking garage to the expanded West Terminal and resurfacing and repaving of the Airport's east-west runway. Additionally, the Airport plans for the future include a new 3,000 parking space covered garage and 300 room luxury hotel built on Airport property.

Airport construction will add economic growth for the region and will exceed \$1 billion over eight years, beginning in 1994.

The Ernest N. Morial Convention Center is one of the greatest economic assets of the City of New Orleans and the State of Louisiana. The opening of the convention center put New Orleans, for the first time, in the major league of convention cities in the United States. The total economic impact of the convention center in 2000 was \$2,352.1 million. This is made up of direct spending of \$1,248.02 million and secondary spending of \$2,106.28 million. In addition, 42,856 jobs in the local economy are supported by the activities of the Ernest N. Morial Convention Center and \$657.29 million in new income was created for local residents.

New Orleans' historic culture and colorful landscape draw visitors from all over the world. Falling crime and an improved economy have bolstered the city's reputation as a mecca for lovers of culture, music and food.

The annual Mardi Gras celebration, which generates nearly \$1 billion, the Jazz and Heritage Festival and the Sugar Bowl are perennial attractions. Complemented with the summer ESSENCE Festival and Bayou Classic, New Orleans has become the leader in multi-cultural tourism and a national model for hosting large-scale special events.

Various programs and governmental agencies have been set up throughout the City of New Orleans to improve the city's economic outlook. They are as follows:
The City Business Center is guiding new businesses through City permits, licenses, zoning regulations and tax obligations for start-up or expansion.

The New Orleans Business Retention and Expansion Program is working with an advisory committee of local business leaders to promote New Orleans to potential corporations and ensure that businesses stay in New Orleans.

The Office of Small, Minority, and Disadvantaged Business sponsors ongoing management workshops and training seminars for small business owners and entrepreneurs to identify procurement opportunities for small business citywide.

ECONOMIC OUTLOOK

The New Orleans economy is on the rebound with impressive job growth, and the City is taking advantage of opportunities for economic development. The City's new approach of communication and coordination with the national and state legislatures is bringing significant results in maintaining funding levels.

Two stars of the New Orleans' economy – tourism and the port – will continue in their roles through the rest of the century. The Port of New Orleans is one of the largest industries in New Orleans and Louisiana. The Port of New Orleans together with the South Louisiana Port Commission ranks as one of the top world ports in tonnage of cargo handled. Already, some organizations are interested in establishing distribution centers in New Orleans for cargoes to and from Mexico.

International tourism is on the rise. Louisiana Tax Free Shopping has been a real incentive to international tourists. International tourism markets are showing an increase in business between 5% and 10%.

In 2000 the New Orleans International Airport handled 5.8 million passengers on over 121,000 commercial airline flights. The airport has non-stop and direct schedule passenger service to 44 cities across the United States and internationally. The synergy between tourism and the airport has been helping both the hospitality and air travel industries launch programs of expansion that are already paying off in thousands of new jobs for the entire New Orleans economy.

The attractions, charm and history of New Orleans make it a natural place to grow a new and stable entertainment industry. The combined economic impact of the film and music industries in New Orleans is over \$2 billion annually. New Orleans hosts many large sporting events including the Sugar Bowl, the Bayou Classic and the Louisiana Games.

Additionally, the city has a comprehensive capital facilities plan which includes projects that are catalysts for economic development. Some examples are:

- Eastern Expressway/Thruhighway Corridor - \$200 million
- LSU Clinical Science Building - \$45 million
- Port of New Orleans - \$33.6 million
- Renovation to the Custom House, Federal Building, U.S. - \$11 million

MAJOR INITIATIVES

Young people are the City's most important asset and the key to our future growth and success. Recreational and educational programming enhances the development of the city's youth. As a result, city government has focused considerable attention on children. The New Orleans Recreation Department (NORD) has been revitalized with expanded programs, improvements to facilities and increased community participation. The improvements made have enabled NORD to serve more boys and girls in every neighborhood in New Orleans. NORD is now providing children and teenagers a full range of activities including recreation, art and cultural enrichment as well as social and job skills preparation for future employment. The City's young people also need the opportunity to learn employment skills on the job. The NORD Teen Summer Job Initiative has impacted 2,600 young people. Over 30 parks and playgrounds have been renovated through the City's Petaloo Capital Improvement Program, and a record 18 public swimming pools are now open to the public for the summer.

Home ownership is the key to strengthening New Orleans neighborhoods. Public, private and non-profit organizations are caring to New Orleans by providing programs that assist low and middle income families in purchasing a new home.

innovative partnerships with the city, other government agencies, community development corporations and lenders are rebuilding the neighborhoods of New Orleans by providing incentives to purchase new homes or renovate existing homes.

In the last five years, over 10,000 people have become homeowners in New Orleans, and the rental-ownership ratio continues to improve. Today, about 50 percent of New Orleans families own their own homes.

The Mayor's Division of Housing and Neighborhood Development is a national leader in forming innovative partnerships to generate money for more home ownership and historic restoration. The Mayor's Office received awards from the U.S. Conference of Mayors for public/private partnerships with the AFL-CIO, Fannie Mae and Freddie Mac. "House New Orleans" with Fannie Mae will generate up to \$525 million in new home purchases, and "All Home in New Orleans" with Freddie Mac will generate \$25 million in blight redevelopment.

Other initiatives targeting historic neighborhoods, like the \$15 million Central City Initiative with Bank One and the \$10 million Project Renaissance with National Bank, are all part of the Mayor's Impact Neighborhood Strategy.

The historic corridors and neighborhoods of New Orleans are coming back to life through multi-faceted approaches of encouraging home ownership and restoring residential and commercial properties throughout the city.

The results of our investments in the New Orleans Police Department are the most striking. Through innovative programs and increased work force, the department during 2000 experienced drops in six of eight major crime areas. Lowest crime is making our city a more attractive place to live and work, which translates into rising property values and increased tax revenues for city government. In a recent survey, New Orleans had the 19th highest appreciation rate in the country, and from 1985-1999, the city's assessed property values rose 10%.

More police officers and a reorganized department have enabled Superintendent Richard Pennington to target high crime areas. Weekly COMSTAT (Computer Statistics) meetings allow NOPD officers to identify and separate individual areas to stay pro-active in the fight against crime.

Youth development and juvenile crime prevention programs have reduced juvenile crime five-percent to ten percent a year since 1995. Programs such as Safe Harbor after school programs, Safe-Night, and Read and Feed school programs on gun violence and responsibility have helped to steer young people away from a path of delinquency with the help of the Covenant House of New Orleans and the St. Mark Community Center has also been expanded to continue to provide guidance for youth.

New Orleans' dramatic success in reducing crime and increasing public safety has become the model for large police departments around the world. With innovative thinking, the NOPD and partnering agencies are building a foundation of confidence in the growing overall quality of the city in New Orleans.

City government is moving forward and looking to the future. To make government work effectively into the 21st century, revisions to the City's Home Rule Charter and a comprehensive zoning and land use plan must be timely implemented.

To plan for the next century, City leaders and citizens are working together to foster responsible growth that will enhance the City's environment and quality of life. A citizen committee is helping the City administer the Riverfront Program to encourage development of abandoned industrial sites. A Master Plan Advisory Committee will synchronize an effective long-range master plan with an updated comprehensive zoning ordinance. New Orleanians have learned that in building for the future, we can also preserve what is most uniquely New Orleans and the environment that expresses who we are.

DEPARTMENT FOCUS

The Fire Department, headed by the Superintendent of Fire, shall:

1. Organize, administer, supervise and discipline the fire force of the City;
2. Extinguish fires and investigate their causes;
3. Operate and maintain the communication systems, either separately or in conjunction with others;
4. Administer and enforce ordinances, regulations and laws relating to fire prevention and safety of persons;
5. Respond either separately or in conjunction with others to situations involving hazardous materials and to other emergency situations involving the safety of person or property; and
6. Perform such other duties required by this Charter or assigned in writing by the Mayor.

In the past five years the New Orleans Fire Department has made great strides and provided various new and interesting programs including:

- **Safety awareness fire education targeting youth (safety) programs.** The program is designed to identify, evaluate and treat the juvenile fire setter to prevent recurrence of the fire setting behavior.
- **Physical Fitness Program.** The City developed comprehensive fitness program that structures a complete program for enhancing the fitness of city firefighters. This program takes into consideration the current condition of each firefighter, his/her "lifestyle" and reasonable goals to increase fitness through exercise and training.
- **Arson sniffer dog.** The arson squad has been chosen by the Bureau of Alcohol, Tobacco and Firearms to participate in the "canine excellent detection training" program. This program is sponsored by ATF, the Connecticut State Police and the Aetna Insurance Company. An arson investigator was trained and teamed with the sniffer dog. These teams have proven to be the most effective means available to locate and identify accelerants used by arsonist in the commission of their crime.
- **Safe House.** Safe house is a mobile classroom with real life hazards like smoke and heat. This creates an environment that provides children with the knowledge needed and the steps to follow if they find themselves in a fire situation. A non-toxic smoke system allows children to practice "crawling low" in a fire, a heated door demonstrates the need to feel closed doors, a daylight firebox is the focal point of the living room, and an escape ladder is used to exit from the bedroom.

- **Learn not to burn** is a nationally tested and proven fire safety education program. It is life affirming in its emphasis. Through a joint venture of the New Orleans Fire Department, the Orleans Parish Public Schools System, Academics at New Orleans Schools, area private schools and the National Fire Protection Association, this program is taught in all parish public elementary schools, grades Pre-K through Third. It will reach over 30,000 students and will seek to involve their parents in fire safe practices. This program is a proven life saver.
- **Smoke Detector Program.** This program has been funded by various companies. The Fire Department encourages companies to donate smoke detectors so that they can be given to citizens who cannot afford them. The detectors are then installed by members of the MOFD.

FINANCIAL CONTROLS

The City's administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of assets and benefits requires estimates and judgments by management.

All internal control institutions exist within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, "Audit of State and Local Governments." Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations, can be found in the separate report on the single audit of the City of New Orleans.

BUDGETARY PROCEDURES

The City's Charter requires the annual preparation of a balanced operating budget. It prohibits the Department of Finance from approving any expenditure under any portion of the annual operating budget unless sufficient revenues have been appropriated by the City Council to finance the proposed expenditures. The City Council is required to appropriate the necessary tax and other revenue measures to produce a balanced budget. In addition, no budgeted expenditures may be made unless authorized by the Mayor or the Chief Administrative Officer through an electronic system.

The City receives revenues and expenditures steadily during the year. Transfers within the budget are adopted by the City Council when necessary to increase or curtail budgeted expenditures to ensure a balanced budget.

The City maintains budgetary controls at the departmental level by cost object classification and allocates appropriations on a quarterly basis. These cost object classifications were originally specified as four by the City's Home Rule Charter (the Charter): personal services of officials and employees; contractual services; supplies and equipment and property. However, charter amendments adopted late in 1988 amended those classifications to three classifications for 1989 which are classified as: personal services, other operating expenses, and debt service. Although all expenditures are recorded at the individual line item level, they are summarized for reporting purposes to these three expenditure classifications.

Expenditures are recorded via the Bureau of Accounting through a an on-line processing system before the regulations are electronically transmitted to the Bureau of Purchasing. If sufficient funds are not available to cover a purchase, the regulation is rejected and returned to the originating department for appropriation or allotment changes, transfer of funds or cancellation. Appropriations are allowed to be encumbered through commitments earlier during the year and all unencumbered appropriations lapse at year end. The City Charter, as well as state law, does not allow deficit spending. The Department of Finance is able to control all of the above through a computerized financial management system initiated in 1997 and uses a program budget. The basic concept of program budgeting rests in the tenet that public expenditures should be justified by their impact on public goals and not measured solely by the criteria of efficiency and economy.

CAPITAL BUDGET

The Mayor annually recommends to the City Council a capital improvement program for the next five years and a capital budget by project for the first year of the program. The City Council is obligated to approve a capital budget program and adopt a capital budget before it adopts the annual operating budget. The capital program and budget must show the amounts and sources of money of each separate project. The amounts budgeted comprise appropriations from the funds indicated when they become available. Expenditures for capital projects are made through the capital projects fund.

BUDGETARY AND FINANCIAL REPORTING

The fund structure by which the financial transactions of the City of New Orleans are recorded is defined in the 1984 Home Rule Charter and does not conform to the current standards of the Governmental Accounting Standard Board (GASB). For purposes of explanation, however, the accompanying modified financial statements, which are presented in the financial section of this report, have been structured to substantially conform with the GASB's prescribed standards. Primarily all general governmental functions other than debt service and capital improvements are accounted for in the general fund.

Encumbrances of the current year are recorded as obligations against budgetary appropriations and are included in the column titled "encum on a budgetary basis" in the statements in the financial section of this report. Appropriations neither encumbered nor expended lapse at the end of the fiscal year.

GENERAL FUND

Revenues and other financing sources for the general fund in 2000 totaled approximately \$437,068,000. These revenues represent a \$54.6 million increase from 1999, since revenues for 1999 totaled \$382,438,000. Factors contributing to significant changes in revenues from the prior year include the following:

Taxes increased \$10.9 million in 2000 over 1999. This increase was due to improved collection of sales taxes and property taxes.

Licenses and permits increased \$3.3 million in 2000 from 1999. This increase was due to the receipt of franchise fee collections.

Intergovernmental revenues decreased \$3.1 million in 2000 from 1999. This decrease was due to a reduction in funding from federal taxes.

Contributions, gifts, and donations increased by \$8.2 million from 1999. This increase was due to gaming fee from Harrah's and reimbursement from Fire Pension.

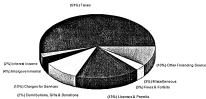
Other financing sources increased by \$34.1 million from 1999. This increase was due to \$27 million bond proceeds and \$4 million transferred from Rivergate Development Corporation Fund, \$1.1 million from other agencies and .4 million from Upper Peninsula net profit.

The accompanying table/chart shows the amount (in thousands) of general fund revenues by source for 2000 and 1999.

Revenues and Other Financing Sources	2000 Actual	% of Total	Increase (Decrease) Over 1999	1999 Actual	% of Total
Taxes	4232,872	53	\$10,862	\$3,211,810	50
Licenses & permits	57,821	13	3,348	54,473	14
Intergovernmental	16,352	4	(3,595)	19,946	5
Charges for services	42,804	10	11,424	31,380	12
Fees and Forfeits	12,579	3	1,762	10,817	3
Interest income	8,829	2	600	8,229	2
Contributions, gifts, and donations	9,360	2	6,172	3,188	..
Miscellaneous	18,772	3	1,268	17,504	4
Other financing source	42,329	10	33,123	9,206	2
	<u>\$437,068</u>	<u>100</u>	<u>\$54,618</u>	<u>\$382,438</u>	<u>100</u>

Revenue Dollar

(Percentage and Source)

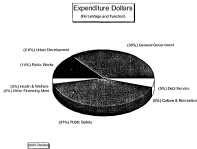


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The increase in 2008 over the prior year was due to the \$27.1 million payments of legal claims.

The following table/chart shows the amount (in thousands) of general fund expenditures by function and other financing uses for 1999 and 2008.

Expenditures and Other Financing Uses	2008 Actual	% of Total	Increase (Decrease) Over 1999	1999 Actual	% of Total
General government	4187,854	38	\$30,121	4127,823	33
Public Safety	180,518	17	5,380	185,198	15
Public Works	83,081	14	8,438	84,845	14
Health and Welfare	13,380	3	800	12,677	3
Culture and Recreation	22,879	5	762	12,219	8
Urban Development	398	—	87	299	—
Debt Service	21,622	5	9,418	12,204	3
Other financing uses	2,272	—	852	1,420	1
Total	<u>\$442,088</u>	<u>100</u>	<u>\$35,299</u>	<u>\$388,282</u>	<u>100</u>



The fund balances of the General Fund at December 31, 1999 through December 31, 2000 are as follows (amounts in thousands):

	1999	1997	1998	1999	2000
Reverted for encumbrances	\$21,899	\$27,807	\$22,471	27,892	28,641
Designated-	5,966	2,008	2,218	1,717	780
Undesignated	24,890	5,219	13,983	9,823	1,828
Total	<u>\$52,755</u>	<u>\$35,034</u>	<u>\$38,672</u>	<u>\$39,432</u>	<u>\$31,249</u>

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used for certain revenue sources which are restricted by law or other formal action to expenditures for specific purposes.

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Total fund balance for the Debt Service Fund was \$28,788,000 at December 31, 2000.

CAPITAL PROJECT FUNDS

The Capital Projects Fund is used to account for all resources and expenditures in connection with the acquisition of capital facilities other than those accounted for in the Component Units. Expenditures for capital improvement projects in 2000 totaled \$28,341,500 a decrease of \$21,004,000 from the 1999 total.

COMPONENT UNITS

The City operates three major Component Units: the Sewerage and Water Board, the New Orleans International Airport and the Audubon Park Commission. Other Component Units include the French Market Corporation, the Municipal Yacht Harbor, the Upper Pontalba Building Restoration Corporation, the Orleans Parish Communication District, the Canal Street Development Corporation, the Downtown Development District, and the New Orleans Tourism Marketing Corporation.

The Sewerage and Water Board reported 2000 operating revenues and net income of \$149,431,000 and \$4,268,000, respectively. Operating expenses increased 8% to 4135,843,000 in 2000 from \$126,048,000 in 1999.

New Orleans International Airport is the air carrier airport serving the New Orleans metropolitan area - the largest metropolitan area in the state of Louisiana. The Federal Aviation Administration (FAA) classifies New Orleans as a medium air traffic hub. The airport primarily serves passengers whose travel originates or terminates in New Orleans.

The airport is located on approximately 1,500 acres of land in Jefferson and St. Charles parishes and the city of Kenner, Louisiana. The terminal building complex consists of about 760,000 square feet and accommodates a total of 44 aircraft parking positions.

The airport's 2000 operating revenue amounted to \$40,778,000 which permitted the airport to meet its current operating expenses and pay current debt service and reserves requirements as they became due.

The Audubon Commission (the Commission), a 24 member body appointed by the Mayor with the approval of the City Council, is entrusted with the management and control of Audubon Zoo, Audubon Golf Course, the Aquarium, and the Species Survival Center.

The Commission receives its financing from a dedicated special ad valorem tax, which is pledged as security for \$2,160,000 in bonds issued in 1979 and 1986; admissions fees to the zoo; commission rentals and fees; donations; and other miscellaneous sources. In 1988 the voters approved a special ad valorem tax pledged as security for \$25,000,000 in bonds issued in April 1990 to construct the Riverfront Aquarium. All operations of the Audubon Commission are administered by the Audubon Institute, a private development associated with the Commission.

REGULATORY OPERATIONS

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City's Pension Trust Funds are used to account for the accumulation of resources to be used for retirement insurance and death and disability benefits to employees.

GENERAL FIXED ASSETS

The general fixed assets of the City are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of the Proprietary Funds and infrastructure items such as roads, bridges and drainage canals. As of December 31, 2000, the general fixed assets including construction in progress of the City amounted to \$298,880,800.

DEBT ADMINISTRATION

The ratio of general bonded debt to assessed value of taxable property and the amount of general bonded debt per capita are useful indicators of the City's debt position to municipal management, citizens and investors. This data for the City at the end of the 1997 fiscal year was as follows:

	Amount	Ratio of general debt to assessed value of taxable property	Bonded Debt per capita
General bonded debt	\$484,176,000	21.36%	\$957

Outstanding general obligation bonds at December 31, 2000 totaled \$484,176,000 all of which are considered to be net, direct tax supported debt. There are no special assessment bonds outstanding. Tables 8 through 12 in the statistical section of this report present more detailed information about the debt position of the city.

The Louisiana Legislature, in Act 1 of 1994, increased the City's general obligation bond debt limit to an amount equal to the greater of (i) \$500,000,000 or (ii) 35% of total assessed valuation of the City. Under Act No. 1 of the City's debt limit, based on the most recent assessed valuations, is \$2,122,587,800 as of December 31, 2000.

As of the end of 1999, the City's general obligation bonds were rated "AAA" from Moody's Investor Service and "AAA+" from Standard and Poor's Corporation.

CASH MANAGEMENT

The Finance Department strives to keep abreast of current trends and procedures for cash management and forecasting as to ensure the most efficient and profitable use of the City's cash resources. While efforts are made to maximize the return on the City's investment dollar, our primary concern in achieving this goal is to always ensure the return of principal.

Cash temporarily idle during the year was invested in certificates of deposit, reverse repurchase agreements, and U.S. Government securities. All investment decisions are based upon time periods to maturity and maximum yields by competitive bids. The total interest income earned by the City in the General Fund for the year ended December 31, 2000 on a non-GAAP budgetary basis was \$6,629,000 compared to \$6,229,000 in 1999.

RISK MANAGEMENT

The City maintains a self-insurance program for its motor vehicle fleet, general liability, and police department excessive force issues. Premiums are charged to the City's various funds for the unemployment and worker's compensation self-insurance programs and to employees and the City's various funds for the hospitalization self-insurance programs. In addition, the City's Risk Management Division works toward reducing the number of claims which proceed to lawsuit, shorten length of time in which a claim is processed or resolved, and provides investigations and support services and employs various risk control techniques.

INDEPENDENT AUDIT

The City Charter requires an audit of the financial statements of all accounts of the City by an independent certified public accountant selected by the City Council. Accordingly, this year's audit was completed by Deloitte & Touche LLP with assistance from Blum and Torvator, CPA's, Luther Sprague, CPA's, and Dupontier, Hoopes, Hogen and Maher, LLP, among others.

AWARD FOR DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association (GFOA) award a Certificate of Achievement for Excellence in Financial Reporting to governments for their comprehensive annual financial reports. In order to be awarded a Certificate of Achievement, governments are required to publish an easily readable and efficiently organized comprehensive annual financial report. In 1994, 1996, 1997, 1998 and 1999, the City was awarded the Certificate of Achievement for Excellence in Financial Reporting.

We believe that our current annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the patience and dedication of the entire staff of the Finance Department; however, a special word of appreciation is due to the Bureau of Accounting staff who prepared this financial report while coping with the hectic day to day work which must be done. I would also like to express my appreciation to all members of the Finance Department and the staff of the other departments, boards, and agencies of the City who assisted and contributed to the preparation of this report.

Finally, I would like to acknowledge the helpful suggestions and support received from the Mayor, members of the City Council and Council Audit Committee. Their support is greatly appreciated.

Respectfully submitted,


Etta Reed Morris
Director of Finance

CITY OF NEW ORLEANS, LOUISIANA

Selected Officials December 31, 2008

The City Council

Mr. James Singleton	Councilmember-at-Large
Mr. Eddie L. Soper	Councilmember-at-Large
Mr. Scott P. Shaw	Councilmember - District A
Mr. Oliver Thomas	Councilmember - District B
Mr. Trey Carter	Councilmember - District C
Mr. Martin H. Gausman	Councilmember - District D
Ms. Cynthia Willard-Lewis	Councilmember - District E

The Executive Staff

Mr. Marc R. Morial	Mayor
Mr. Cedric Grant	Chief Administrative Officer
Ms. Thelma French	Executive Assistant
Ms. Cheryl Turner	Executive Assistant
Mr. Vincent Dylain	Executive Assistant

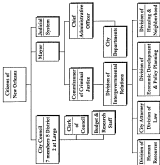
The Department Heads

Mr. Mario Boffy	City Attorney
Ms. Collette Croppell	Director, City Planning
Mr. J. Michael Doyle	Director, Civil Service
Ms. Eric Reed Morris	Director, Finance
Mr. Stella Webb	Director, Health
Dr. Morris F.K. Jeff, Jr.	Director, Human Resources
Mr. Kerry DeGoe	Director, Property Management
Mr. Clifford J. Beltrikov	Director, Public Works
Ms. Ann Macdonald	Interim Director, Recreation
Ms. Cynthia Dylain-Lea	Director, Parkway and Parks
Mr. Paul May	Director, Safety and Permits
Ms. Lynn L. Daniels	Director, Sanitation
Mr. Harold Gorman	Director, Sewerage and Water Board
Ms. Lillian Pagan	Director, Utilities
Mr. William McDaniels	Superintendent, Fire
Mr. Richard Pennington	Superintendent, Police



THE CITY OF NEW ORLEANS

Organizational Chart





THE CITY OF NEW ORLEANS

Department of Finance

Organizational Chart

Mary H. Moril, Mayor
City of New Orleans

Martina M. Kallin, Director
Department of Finance



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of New Orleans,
Louisiana

For Its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Ann Spray Kinsy
President

Jeffrey L. Evans
Executive Director

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members
of the City Council of the City of New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of the City of New Orleans, Louisiana ("the City") as of December 31, 2005 and for the year then ended, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Downtown Development District, the New Orleans Tourism Marketing Corporation, and the New Orleans Economic Development Corporation, which represent 59 percent and 108 percent, respectively, of the assets and operations of the Governmental Component Units, the Audubon Commission, the Sewerage and Water Board of New Orleans, the French Market Corporation, the Upper Poydras Building Restoration Corporation and the Canal Street Development Corporation, which represent 33 percent and 34 percent, respectively, of the assets and operating revenues of the Proprietary Component Units, the Fire Fighters' Old System, the Fire Fighters' New System, the Police Old System and the Employees' Retirement System, which represent 79 percent of the assets of the Trust and Agency Funds and 180 percent of the Pension Trust Funds; and the financial statements of the Board of Liquidation, City Debt, which are shown as the Debt Service Fund and represent 48 percent of the liabilities of the General Long-Term Debt Account Group. These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Downtown Development District, the New Orleans Tourism Marketing Corporation, the New Orleans Economic Development Corporation, the Audubon Commission, the Sewerage and Water Board of New Orleans, the French Market Corporation, the Upper Poydras Building Restoration Corporation, the Canal Street Development Corporation, the Fire Fighters' Old System, the Fire Fighters' New System, the Police Old System, the Employees' Retirement System and the Board of Liquidation, City Debt, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, such general purpose financial statements present fairly, in all material respects, the financial position of the City as of December 31, 2005, and the results of its operations and the cash flows of its nonexpendable trust fund and similar discretely presented component units, and changes in plan act assets of its pension trust funds for the

year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents, are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the City. These financial statements and schedules are also the responsibility of the management of the City. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The statistical tables, listed in the foregoing table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on them.

In accordance with Government Auditing Standards, we have also issued our report dated June 28, 2001 on our consideration of the City's internal control over financial reporting, and its compliance with certain provisions of laws and regulations. That report is an integral part of an audit and should be read in conjunction with this report in considering the results of our audit.

Deloitte & Touche LLP

New Orleans, Louisiana
June 28, 2001

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CITY OF NEW ORLEANS, LOUISIANA

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

ASSETS	Governmental Fund Types				Fiduciary Fund Type
	General	Special Revenues	Debt Service	Capital Projects	Trust and Agency
Cash (Note 2)	\$ 7,056	\$ 8,099		\$ 2,516	\$ 41,703
Investments (Note 2)	34,321	57,899	536,248	180,389	378,134
Receivables (net), where applicable, of a discount for uncollectibles:					
Sales taxes	18,558				
Property taxes (Note 3)	18,481				
Franchise taxes	8,262				
Accounts	8,273	1,083			168
Quantitative loans (Note 4)		38,382			
Accrued interest	162				4,358
Grants					
Contributions					182,003
Other				454	142
Due from other funds (Note 6)	39,180	8,085			12,753
Due from component units (Note 8)	474	9		6	87
Due from other governments	623	24,889		3,899	268
Due from primary governments (Note 8)					
Inventory of supplies					
Prepaid expenses and deposits					
Advances to other funds (Note 8)	293				
Advances to primary governments (Note 8)					
Restricted assets - cash and investments, at cost or amortized cost					
Fixed assets (net, where applicable, of accumulated depreciation) (Note 9)					40
Other assets					
Accounts available to debt service fund					
Accounts available to general fund					
Accounts to be provided for:					
Refinement of general long-term debt (Note 6)					
Claims and judgments (Note 10)					
Lawful closing costs (Note 11)					
Accrued annual and sick leave					
Payment to HHS for Section 188 loan (Note 6)					
Certificates of indebtedness (Note 6)					
Net pension obligation					
Payment to Audubon Commission (Note 6)					
Payments to HHS and JCS for defaulted costs (Note 6)					
TOTAL ASSETS	\$128,338	\$130,317	\$136,046	\$109,438	\$393,837

See notes to financial statements.

Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Totals Reporting Entity (Memorandum Only)	
General Fixed Assets	General Long Term Debt		Governmental	Proprietary	2000	1999
		\$ 60,329	\$ 4,328	\$ 9,576	\$ 74,233	\$ 72,070
		960,613	3,291	202,832	1,165,736	1,016,596
		10,538			10,538	18,768
		16,493		634	16,115	21,765
		8,363			8,363	6,168
		9,510	1,210	26,664	37,324	38,303
		30,993			30,993	35,818
		1,693	28	2,518	7,618	6,998
				217	217	3,619
		150,853			150,853	
		1,376		3,997	3,773	3,558
		81,636			81,636	80,874
		976		34	610	3,258
		29,849	1,447		31,287	37,807
			130	3,608	3,196	3,878
				6,812	6,812	6,348
				3,425	3,425	1,858
		353			353	353
				400	400	3,370
				271,781	271,781	289,606
\$488,120		568,723		1,466,728	1,915,451	1,983,770
		43	3,000	23,500	26,643	20,810
\$ 35,780		35,780			35,786	32,605
						908
		609,483			609,483	663,971
		112,490			112,490	124,268
		12,731			12,731	12,777
		52,385			52,385	50,718
		38,380			38,380	30,230
		112,775			112,775	182,230
		7,289			7,289	
		1,485			1,485	1,371
		2,141			2,141	2,212
\$568,723	\$861,860	\$2,858,998	\$12,804	\$2,018,387	\$4,895,580	\$4,794,095

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types				Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency
LIABILITIES:					
Accounts payable	\$ 49,084	\$ 3,116		\$ 4,678	\$ 4,280
Retainages payable				628	
Other payables and accruals (Note 4)			\$ 140		261,068
Due to other funds (Note 6)	8,280	10,118		89	35,776
Due to primary government (Note 6)					
Due to other governments	381	108		973	16,149
Due to component units (Note 6)		184		1,365	167
Unclaimed revenues (Notes 3 and 4)	16,273	16,590			
Payable from restricted assets:					
Retainages payable					
Capital projects payable					
Accrued interest					
Unpaid tax funds (Note 12)					
Bonds payable, current portion					
Revenue bonds					
Deposits and other					
Claims payable (Notes 6 and 11)	27,697				
Advances from other funds (Note 6)		250			
Advances from component units (Note 6)				465	
Certificates of indebtedness (Note 6)					
Lease payable					
Bonds payable:					
General obligation (Note 6)					
Limited tax (Note 12)					
Revenue, less unamortized discount of \$1,260					
Refunding					
Other					
Total liabilities	<u>100,365</u>	<u>16,086</u>	<u>263</u>	<u>6,131</u>	<u>213,493</u>
EQUITY AND OTHER CREDITS:					
Unassigned capital (Note 12)					
Investment in general fund assets (Note 5)					
Retained earnings:					
Reserved for:					
Property, plant and equipment					
Fixed debt service					
Capital improvements					
Unreserved					
Total retained earnings	<u>177,666</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total liabilities	<u>177,666</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Reserved (Note 5)	25,341	1,779	35,786	24,058	750,212
Unreserved:					
Designated for subsequent year expenditures	168	19,874		76,842	
Unassigned	1,837	22,818		413	8,865
Total fund balance	<u>26,135</u>	<u>44,111</u>	<u>35,786</u>	<u>101,287</u>	<u>769,127</u>
Total equity and other credits	<u>26,135</u>	<u>44,111</u>	<u>35,786</u>	<u>101,287</u>	<u>769,127</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 128,335</u>	<u>\$ 128,312</u>	<u>\$ 36,049</u>	<u>\$ 108,408</u>	<u>\$ 982,620</u>

See notes to financial statements.

Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Totals Reporting Entity (Memorandum Only)	
General Fixed Assets	Capital Long Term Debt		Governmental	Proprietary	2000	1999
		\$ 51,804,408	\$ 2,214	\$ 24,838,283	\$ 88,848,800	\$ 82,714,219
	\$ 366,319	888,680	94	44,780	800	2,119
		81,606			335,481	176,334
			815	1,162	44,036	58,870
		31,603			2,837	3,275
		1,728		34	17,032	18,810
		96,884	2,188	11	1,768	2,454
					58,086	57,970
				1,880		3,914
				1,860	1,868	7,130
				2,777	2,777	2,684
				1,687	1,497	5,417
				33,885	13,805	15,311
				839	928	838
				6,677	6,677	8,190
	110,490	108,587		6,536	148,129	152,966
		293			282	282
		883			406	2,371
	117,715	107,295			117,775	182,158
						8,862
	464,776	464,176			468,176	489,156
	18,435	20,803		41,867	52,440	88,089
	179,668	170,660		14,217	184,550	83,112
				316,879	316,678	281,180
				896	896	971
	981,865	1,430,281	5,368	480,431	1,096,068	1,514,476
				395,831	395,831	336,888
\$ 3,908,721	368,721	368,721	879		389,662	488,658
				681,764	681,764	687,827
				79,582	79,582	25,488
				83,689	83,488	64,832
				168,680	168,688	184,179
				865,431	955,415	992,430
		818,844	2,813	176,570	997,425	844,488
		97,476	2,020		98,497	111,481
		34,871	5,557		39,684	77,687
		849,581	8,390	176,570	1,135,126	993,656
368,721		1,438,314	7,186	1,537,864	1,680,124	2,786,478
\$ 3,908,721	\$ 940,885	\$ 2,668,999	\$ 12,684	\$ 2,818,782	\$ 4,895,186	\$ 4,294,885

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND SIMILAR DISCREETELY PRESENTED COMPONENT UNITS YEAR ENDED DECEMBER 31, 2002 (AMOUNTS IN THOUSANDS)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES:				
Taxes (Note 5)	\$ 233,873	\$ 3,899	\$ 45,617	
Licenses and permits	27,831			
Intergovernmental	15,263	64,774		\$ 12,831
Charges for services	47,894			
Program income		870		
Fines and forfeits	12,575	873		
Interest income (Note 10)	3,899	1,779	3,694	
Contributions, gifts and donations	9,800	791		
Miscellaneous	15,712	12,405		2,361
Total revenues	369,736	90,791	49,311	15,192
EXPENDITURES:				
General:				
General government	155,854	18,837	379	
Public safety	160,914	7,437		
Public works	66,081	460		
Health and human services	15,280	3,400		
Culture and recreation	33,976	1,694		
Urban development and housing	336	34,874		
Economic development and assistance		7,547		
Capital projects				26,340
Debt service:				
Principal retirements	14,340		23,429	
Interest and fiscal charges	5,268		23,429	
Total expenditures	438,754	71,899	47,336	26,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(69,018)	18,792	2,181	(11,148)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (Note 8)	14,310	2,311		
Transfer to non-component unit (Note 8)	1,100			
Operating transfers out (Note 8)	(2,312)	(14,687)		
Proceeds from bond issuance (Note 6)	23,097		170,660	
Payment to secure the previous bond (Note 6)			(170,660)	
Other, net				
Total other financing sources (uses)	36,195	(12,376)		
PERMANENT EFFECT OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(32,823)	6,416	2,181	(11,296)
FUND BALANCES, BEGINNING OF YEAR	23,281	28,080	32,666	173,336
FUND BALANCES, END OF YEAR	(9,542)	34,496	34,847	162,040

See notes to financial statements.

Fiduciary Fund Type	Total Primary Government (Memorandum Only)	Component Units (Governmental)	Totals Reporting Entity (Memorandum Only) 2000	
Expendable Trust				
	\$ 348,984	\$ 10,330	\$ 359,304	\$ 376,425
	53,000		53,000	53,673
	92,978		92,978	81,080
	43,684		43,684	44,009
	978		978	3,258
	13,448		13,448	14,408
B - 912	14,324	245	14,569	13,300
1,875	13,184		13,184	3,204
_____	28,458	3,115	31,573	26,583
1,365	548,293	13,678	561,971	571,888
	171,268	8,118	179,386	191,048
	187,893		187,893	182,276
	63,548	1,008	64,556	36,867
114	36,881		36,881	35,241
1,389	26,886	4,510	31,396	37,762
	23,380		23,380	2,916
	7,887		7,887	12,272
	26,241		26,241	48,275
_____	38,787		38,787	26,385
_____	37,893	_____	37,893	34,818
1,648	984,874	32,683	1,017,557	1,118,468
136	(34,844)	(7)	(34,851)	(35,952)
	16,843	138	16,981	18,416
	1,000		1,000	1,000
	(16,975)		(16,975)	(18,416)
	395,737		395,737	35,488
	(178,600)		(178,600)	
_____	_____	(953)	(953)	_____
_____	38,882	(323)	38,559	35,488
136	(8,877)	(358)	(9,235)	12,888
8,738	335,156	6,881	344,675	298,028
2,986	2,118,739	5,436	2,126,644	2,231,847

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT A-3

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL (ADJUSTED TO BUDGETARY BASIS) AND BUDGET - GENERAL FUND
YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	Actual	Adjusted to Budgetary Basis	General Fund (Note 1)		
			Actual vs Budgetary Basis (Non-GAAP)	Revised Budget	Variance Favorable/ Unfavorable
REVENUE:					
Taxes	\$ 192,879		\$ 232,812	\$ 234,648	\$ (2,776)
License and permits	53,020	\$ (1)	47,880	48,198	318
Intergovernmental	31,353		15,350	14,281	1,070
Charges for services	41,684		42,604	48,279	(6,675)
Fees and forfeits	17,874		12,570	33,688	(233)
Interest income	8,829		8,829	7,988	841
Contributions, gifts and donations	9,380		8,308	24,589	(15,289)
Miscellaneous	15,771	3,642	13,118	35,866	(1,473)
Total revenues	<u>299,310</u>	<u>3,641</u>	<u>398,371</u>	<u>413,911</u>	<u>(15,540)</u>
EXPENDITURES:					
Current:					
General government	157,844	(23,994)	134,850	135,442	592
Public safety	168,218	(770)	168,948	168,308	640
Public works	63,083	14,899	48,184	58,158	10,000
Health and human services	13,288	(219)	13,069	13,253	184
Culture and recreation	23,879	(338)	22,541	23,416	875
Urban development and housing	326	(11)	315	528	213
Debt service:					
Principal retirement	16,262		16,262	16,262	
Interest and fiscal charges	5,260		5,260	5,260	
Total expenditures	<u>479,794</u>	<u>(23,644)</u>	<u>446,150</u>	<u>413,324</u>	<u>3,826</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	<u>(80,484)</u>	<u>30,727</u>	<u>(47,779)</u>	<u>(2,413)</u>	<u>(12,686)</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in	14,350	(964)	13,386	3,610	9,776
Transfer in from component unit	3,188		1,800	3,688	188
Operating transfers out	(2,382)		(2,312)	(2,342)	
Proceeds from bond issuance	21,981		22,697		716
Reduction in prior year's outstanding encumbrances		1,345	1,345		1,345
Other, net		(2,150)	(2,150)		(2,150)
Total other financing sources (uses)	<u>46,837</u>	<u>(1,609)</u>	<u>45,284</u>	<u>5,056</u>	<u>(40,228)</u>
(DEFICIENCY) EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(33,647)</u>	<u>29,118</u>	<u>(2,495)</u>	<u>2,643</u>	<u>(5,138)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>33,281</u>	<u>(36,210)</u>	<u>3,929</u>		
FUND BALANCES, END OF YEAR	<u>\$ (3,366)</u>	<u>\$ (7,092)</u>	<u>\$ (2,566)</u>		

See notes to financial statements.

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT A-6

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETIRED EARNINGS FUND BALANCES
NONEXERCISEABLE TRUST FUND AND SIMILAR DISCRETELY PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Non- exercisable Trust Fund	Total Primary Government (Miscellaneous Only)	Component Units PRIMARY Funds	Total Reporting Entity (Miscellaneous Only)	
				2008	2007
OPERATING REVENUES:					
Charges for services			\$ 192,659	\$ 192,659	\$ 182,938
Tax revenues (Note 1)			56,294	56,294	52,897
Other	—	—	1,288	1,288	1,655
Total operating revenues	—	—	249,241	249,241	237,490
OPERATING EXPENSES:					
Personal services			65,731	65,731	61,862
Contractual services			89,687	89,687	84,894
Materials and supplies			1,381	1,381	1,719
Depreciation and amortization			18,387	18,387	17,046
Other	—	—	12,861	12,861	9,875
Total operating expenses	—	—	208,047	208,047	215,396
OPERATING LOSS			(5,206)	(5,206)	(1,771)
NONOPERATING REVENUES					
(LIABILITIES)					
Interest revenue			18,112	18,112	14,797
Interest expense			(24,736)	(24,736)	(21,756)
Unrealized gains			18,361	18,361	7,091
Grants			3,818	3,818	1,748
Other	—	—	20,476	20,476	15,116
Total nonoperating revenues	—	—	26,031	26,031	27,996
INCOME BEFORE TRANSFERS			20,825	20,825	16,217
TRANSFER OUT TO PRIMARY GOVERNMENT	—	—	(11,899)	(11,899)	(11,899)
NET INCOME			24,219	24,219	15,317
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTIONS	—	—	8,781	8,781	8,776
INCREASE IN RETIRED EARNINGS FUND BALANCES			23,682	23,682	22,682
RETIRED EARNINGS FUND BALANCES, BEGINNING OF YEAR,	1,785	1,785	531,441	531,648	518,565
RETIRED EARNINGS FUND BALANCES, END OF YEAR	1,785	1,785	1, 561,441	1, 561,650	1, 552,648

See notes to financial statements.

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT A-5
Page 1 of 3COMBINED STATEMENT OF CASH FLOWS -
NONEXPENDABLE TRUST FUND AND SIMILAR DISCRETELY
PRESENTED COMPONENT UNITS
YEAR ENDED DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Non- expendable Trust Fund	Total Primary Government (Memorandum Only)	Component Units Proprietary Funds	Total Reporting Entity (Memorandum Only)
			2008	2008
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating loss			\$ (3,334)	\$ (3,334)
Adjustments to reconcile operating (income) (loss) to net cash provided by operating activities:				\$ (3,777)
Depreciation and amortization			58,347	58,300
Loss on disposal of property			34	34
Provision for claims			31,401	15,411
Provision for doubtful accounts			1,871	1,871
Changes in current assets and liabilities:				
Trade receivables			(881)	(485)
Accounts receivable			(6,753)	(6,755)
Other receivables				1
Due from other funds			189	188
Due from primary government			85	96
Inventory			(783)	(753)
Prepaid expenses and deposits			(47)	(87)
Other assets			38	38
Capital projects payable			(733)	(733)
Accounts payable			6,803	6,882
Other payables and accounts			888	888
Due to other funds	\$ (21)	\$ (21)	1	128
Due to primary government			(373)	(173)
Deferred revenues			12	12
Increase in inventory of materials and supplies				43
Other			(10,758)	(10,758)
Increase in net fixed asset/ computation			48	41
				(281)
Net cash provided by provided by operating activities	(21)	(21)	48,328	48,389

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT A-8

Page 3 of 3

COMBINED STATEMENT OF CASH FLOWS -
 NONEXPENDABLE TRUST FUND AND SIMILAR DISCRETELY
 PRESENTED COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Non- expendable Trust Fund	Totals Primary Government (Memorandum Only)	Component Units Proprietary Funds	Totals Reporting Entity (Memorandum Only)
				2005 2004
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Payment of loans payable			(100)	(100)
Residual equity transfers				(100)
Other revenues			2,540	2,540
Debt issued			5,108	5,108
Net cash provided by noncapital financing activities			5,548	5,548
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of property and equipment			(39,693)	(39,693)
Debt issue (maturity) in restricted state			2,195	2,195
Debt issue (maturity) in restricted institutions			(347)	(347)
Proceeds from property taxes dedicated to construction			1,201	1,201
Principal paid on bonds			(16,214)	(16,214)
State and federal grants			29,079	24,497
Interest paid on bonds			(21,593)	(21,593)
Claims from institutions			2,828	2,785
Proceeds from insurance of bonds			47,108	35,081
Bond insurance costs			(679)	(1,002)
Postmaster facilities charges			13,137	13,137
Other			(581)	(185)
Net cash used in capital and related financing activities			(26,794)	(26,794)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(1)	(1)	(643,376)	(643,381)
Proceeds from sale and maturity of investments			601,662	601,662
Interest and dividends received			17,642	17,642
Net cash used in investing activities	(1)	(1)	(24,072)	(24,079)

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT A-5

Page 3 of 3

COMBINED STATEMENT OF CASH FLOWS -
 NONEXPENDABLE TRUST FUND AND SIMILAR DISCRETELY
 PRESENTED COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Non- expendable Trust Fund	Totals Primary Government (Memorandum Only)	Component Units Proprietary Funds	Totals Reporting Entity (Memorandum Only)	
				2000	1999
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(26)	(26)	3,408	3,412	(73,126)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>37</u>	<u>37</u>	<u>26,161</u>	<u>26,166</u>	<u>82,418</u>
CASH AND CASH EQUIVALENTS, END-OF-YEAR (Page 1)	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 29,569</u>	<u>\$ 29,578</u>	<u>\$ 26,169</u>

See notes to financial statements.

(Continued)

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Age Group	Total (%)	Male (%)	Female (%)	Unknown (%)
18-24	15.2	14.8	15.6	14.9
25-34	22.1	21.5	22.7	21.8
35-44	28.3	27.9	28.8	28.1
45-54	20.5	20.1	20.9	20.3
55-64	12.7	12.3	13.1	12.5
65+	2.2	2.1	2.3	2.0

FOUNDER'S BOARD REPORT OF CHANGES IN PLAN NET ASSETS
PERSON THRU FUND
YEAR 1 END 12-31-2008 14, 2009 10, 2010 10, 2011 10, 2012 10, 2013 10, 2014 10, 2015 10, 2016 10, 2017 10, 2018 10, 2019 10, 2020 10, 2021 10, 2022 10, 2023 10, 2024 10, 2025 10, 2026 10, 2027 10, 2028 10, 2029 10, 2030 10, 2031 10, 2032 10, 2033 10, 2034 10, 2035 10, 2036 10, 2037 10, 2038 10, 2039 10, 2040 10, 2041 10, 2042 10, 2043 10, 2044 10, 2045 10, 2046 10, 2047 10, 2048 10, 2049 10, 2050 10, 2051 10, 2052 10, 2053 10, 2054 10, 2055 10, 2056 10, 2057 10, 2058 10, 2059 10, 2060 10, 2061 10, 2062 10, 2063 10, 2064 10, 2065 10, 2066 10, 2067 10, 2068 10, 2069 10, 2070 10, 2071 10, 2072 10, 2073 10, 2074 10, 2075 10, 2076 10, 2077 10, 2078 10, 2079 10, 2080 10, 2081 10, 2082 10, 2083 10, 2084 10, 2085 10, 2086 10, 2087 10, 2088 10, 2089 10, 2090 10, 2091 10, 2092 10, 2093 10, 2094 10, 2095 10, 2096 10, 2097 10, 2098 10, 2099 10, 2100 10, 2101 10, 2102 10, 2103 10, 2104 10, 2105 10, 2106 10, 2107 10, 2108 10, 2109 10, 2110 10, 2111 10, 2112 10, 2113 10, 2114 10, 2115 10, 2116 10, 2117 10, 2118 10, 2119 10, 2120 10, 2121 10, 2122 10, 2123 10, 2124 10, 2125 10, 2126 10, 2127 10, 2128 10, 2129 10, 2130 10, 2131 10, 2132 10, 2133 10, 2134 10, 2135 10, 2136 10, 2137 10, 2138 10, 2139 10, 2140 10, 2141 10, 2142 10, 2143 10, 2144 10, 2145 10, 2146 10, 2147 10, 2148 10, 2149 10, 2150 10, 2151 10, 2152 10, 2153 10, 2154 10, 2155 10, 2156 10, 2157 10, 2158 10, 2159 10, 2160 10, 2161 10, 2162 10, 2163 10, 2164 10, 2165 10, 2166 10, 2167 10, 2168 10, 2169 10, 2170 10, 2171 10, 2172 10, 2173 10, 2174 10, 2175 10, 2176 10, 2177 10, 2178 10, 2179 10, 2180 10, 2181 10, 2182 10, 2183 10, 2184 10, 2185 10, 2186 10, 2187 10, 2188 10, 2189 10, 2190 10, 2191 10, 2192 10, 2193 10, 2194 10, 2195 10, 2196 10, 2197 10, 2198 10, 2199 10, 2200 10, 2201 10, 2202 10, 2203 10, 2204 10, 2205 10, 2206 10, 2207 10, 2208 10, 2209 10, 2210 10, 2211 10, 2212 10, 2213 10, 2214 10, 2215 10, 2216 10, 2217 10, 2218 10, 2219 10, 2220 10, 2221 10, 2222 10, 2223 10, 2224 10, 2225 10, 2226 10, 2227 10, 2228 10, 2229 10, 2230 10, 2231 10, 2232 10, 2233 10, 2234 10, 2235 10, 2236 10, 2237 10, 2238 10, 2239 10, 2240 10, 2241 10, 2242 10, 2243 10, 2244 10, 2245 10, 2246 10, 2247 10, 2248 10, 2249 10, 2250 10, 2251 10, 2252 10, 2253 10, 2254 10, 2255 10, 2256 10, 2257 10, 2258 10, 2259 10, 2260 10, 2261 10, 2262 10, 2263 10, 2264 10, 2265 10, 2266 10, 2267 10, 2268 10, 2269 10, 2270 10, 2271 10, 2272 10, 2273 10, 2274 10, 2275 10, 2276 10, 2277 10, 2278 10, 2279 10, 2280 10, 2281 10, 2282 10, 2283 10, 2284 10, 2285 10, 2286 10, 2287 10, 2288 10, 2289 10, 2290 10, 2291 10, 2292 10, 2293 10, 2294 10, 2295 10, 2296 10, 2297 10, 2298 10, 2299 10, 2300 10, 2301 10, 2302 10, 2303 10, 2304 10, 2305 10, 2306 10, 2307 10, 2308 10, 2309 10, 2310 10, 2311 10, 2312 10, 2313 10, 2314 10, 2315 10, 2316 10, 2317 10, 2318 10, 2319 10, 2320 10, 2321 10, 2322 10, 2323 10, 2324 10, 2325 10, 2326 10, 2327 10, 2328 10, 2329 10, 2330 10, 2331 10, 2332 10, 2333 10, 2334 10, 2335 10, 2336 10, 2337 10, 2338 10, 2339 10, 2340 10, 2341 10, 2342 10, 2343 10, 2344 10, 2345 10, 2346 10, 2347 10, 2348 10, 2349 10, 2350 10, 2351 10, 2352 10, 2353 10, 2354 10, 2355 10, 2356 10, 2357 10, 2358 10, 2359 10, 2360 10, 2361 10, 2362 10, 2363 10, 2364 10, 2365 10, 2366 10, 2367 10, 2368 10, 2369 10, 2370 10, 2371 10, 2372 10, 2373 10, 2374 10, 2375 10, 2376 10, 2377 10, 2378 10, 2379 10, 2380 10, 2381 10, 2382 10, 2383 10, 2384 10, 2385 10, 2386 10, 2387 10, 2388 10, 2389 10, 2390 10, 2391 10, 2392 10, 2393 10, 2394 10, 2395 10, 2396 10, 2397 10, 2398 10, 2399 10, 2400 10, 2401 10, 2402 10, 2403 10, 2404 10, 2405 10, 2406 10, 2407 10, 2408 10, 2409 10, 2410 10, 2411 10, 2412 10, 2413 10, 2414 10, 2415 10, 2416 10, 2417 10, 2418 10, 2419 10, 2420 10, 2421 10, 2422 10, 2423 10, 2424 10, 2425 10, 2426 10, 2427 10, 2428 10, 2429 10, 2430 10, 2431 10, 2432 10, 2433 10, 2434 10, 2435 10, 2436 10, 2437 10, 2438 10, 2439 10, 2440 10, 2441 10, 2442 10, 2443 10, 2444 10, 2445 10, 2446 10, 2447 10, 2448 10, 2449 10, 2450 10, 2451 10, 2452 10, 2453 10, 2454 10, 2455 10, 2456 10, 2457 10, 2458 10, 24

	Fire Fighters		Police	Employees	Public Safety	Proprietary	Total/Reporting Entity	
	Old System	New System	Old System	Revised System	Revised (Millions Only)	Component Unit	Millions Only	Millions Only
ADDITIONS								
Compensation costs:								
Salary and benefits	\$ 68,236	\$ 6,666	\$ 597	\$ 4,738	\$ 46,000	\$ 4,709	\$ 64,600	\$ 14,887
Overtime and disability benefits	—	45	—	1,738	4,738	—	4,825	5,624
Pay increase when hired	880	—	—	—	150	—	150	—
	—	—	—	20	83	—	83	—
	—	—	—	—	77	761	761	760
Total compensation	176,896	6,711	597	6,496	55,164	5,470	72,119	16,271
Retired salary payments:								
For operations departments in the rate of retirement	254	(2,147)	168	(6,585)	(3,343)	(667)	(7,112)	(6,664)
Retired and disabled	—	—	—	12,375	12,375	4,738	17,113	20,289
Other retirement income	—	—	—	—	—	—	—	141
Less retirement expense	(77)	(6,266)	—	(2,210)	(3,436)	(1,908)	(3,414)	(2,973)
Net retirement income (expense)	177	(8,413)	168	3,579	3,738	3,071	3,797	(4,217)
OTHER INCREASES	—	—	30	—	10	—	30	30
Total additions	176,896	978	855	13,498	108,200	6,534	78,450	16,239
REDUCTIONS								
Payroll savings:								
Reduction of service commissions	11,076	6,504	276	10,962	6,486	6,681	66,611	45,989
Administrative expense reduction	428	80	100	7,760	1,671	139	1,364	7,981
Total	—	—	—	—	760	900	1,729	8,686
Total reductions	11,504	6,584	376	10,962	8,157	7,620	68,296	46,656
NET INCREASE (DECREASE)	165,392	(5,606)	479	2,536	99,643	4,709	14,154	(4,417)
NET ASSET INCREASE (DECREASE)	\$ 165,392	\$ (5,606)	\$ 479	\$ 2,536	\$ 99,643	\$ 4,709	\$ 14,154	\$ (4,417)
NET ASSET INCREASE (DECREASE) FROM OPERATIONS	\$ 165,392	\$ (5,606)	\$ 479	\$ 2,536	\$ 99,643	\$ 4,709	\$ 14,154	\$ (4,417)
NET ASSET INCREASE (DECREASE) FROM OTHER SOURCES	—	—	—	—	—	—	—	—

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**NOTES TO
GENERAL PURPOSE
FINANCIAL STATEMENTS**

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CITY OF NEW ORLEANS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2009

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of New Orleans, Louisiana (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") for local governmental units as prescribed by the Governmental Accounting Standards Board ("GASB"). The most significant accounting and reporting policies of the City are described in the following notes to the financial statements.

The City was incorporated in 1805. The City's system of government was established by its Home Rule Charter which became effective in 1954 and was amended effective January 1, 1996. The City operates under a Mayor-Council form of government and provides the following types of services as authorized by its charter: public safety, health, waste, sanitation, water and sewerage, planning and zoning, recreation, and general administrative services. Education and welfare are administered by other governmental entities.

The financial statements of the reporting entity include those of the City (the primary government) and its component units in conformity with GASB Statement No. 14, "The Financial Reporting Entity." Component units are legally separate organizations for which the elected officials of the City are financially accountable, or the relationship to the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Component Units - In conformity with GAAP, the financial statements of component units have been included in the financial reporting entity either as blended component units or discretely presented component units. Each blended and discretely presented component unit has a December 31 year end. Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

Blended Component Units - For financial reporting purposes, the Board of Liquidation, City Debt is included (blended) in the operations and activities of the City because it handles all matters relating to the bonded debt of the City. Complete financial statements for this Blended component unit may be obtained at the entity's administrative offices.

Discretely Presented Component Units - The general purpose financial statements of the City include all government activities, organizations and functions for which the City appoints a voting majority of the organization governing body; the City is financially accountable; or the relationship to the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. The City believes that the exclusion of the financial statements of the following associated organizations would cause the City's financial statements to be misleading or incomplete.

Avalon Commission
 Canal Street Development Corporation
 Downtown Development District
 French Market Corporation
 Municipal Yacht Harbor Management Corporation
 New Orleans Building Corporation
 New Orleans Economic Development Corporation
 New Orleans International Airport
 New Orleans Tourism Marketing Corporation
 Orleans Parish Communication District
 Sewerage and Water Board of New Orleans
 Upper Pontalba Building Restoration Corporation

Condensed Financial Statements - The following are condensed financial statements of discretely presented component units disclosed above. Complete financial statements of the individual component units may be obtained directly from their administrative offices.

Condensed Balance Sheet - Governmental Funds (amounts in thousands):

	Downtown Development District	New Orleans Tourism Marketing Corporation	New Orleans Economic Development Corporation	New Orleans Building Corporation	Total
Assets					
Current assets	\$4,870	\$2,415	\$ 442		\$ 7,727
Due to primary government				\$ 130	130
Due from other governments	60	1,482			1,542
Other assets	884	95	2,308	18	3,295
Total assets	<u>\$5,894</u>	<u>\$4,002</u>	<u>\$2,750</u>	<u>\$ 148</u>	<u>\$12,694</u>
Liabilities					
Current liabilities/deferred revenues	\$2,300	\$2,158	\$ 2	\$ 20	\$ 4,480
Due to primary government	768			355	1,123
Total liabilities	<u>\$3,068</u>	<u>\$2,158</u>	<u>2</u>	<u>375</u>	<u>\$5,603</u>
Equity and other credits					
Investment in general fund assets	795	88			879
Fund balance	2,029	3,758	2,748	18	8,553
Total equity and other credits	<u>\$2,812</u>	<u>\$3,846</u>	<u>\$2,748</u>	<u>18</u>	<u>\$7,344</u>
Total liabilities, equity and other credits	<u>\$5,880</u>	<u>\$6,002</u>	<u>\$2,750</u>	<u>\$ 393</u>	<u>\$12,625</u>

Condensed Balance Sheet – Proprietary Funds (amounts in thousands)

	Airport Commission	New Orleans International Airport	Beverage and Retail Board	Other	Total
Assets					
Current assets	\$ 3,088	\$ 38,800	\$ 281,883	\$ 19,895	\$ 342,877
Due from primary government		17	1,188	1,815	3,020
Property, net	123,177	383,794	893,223	38,715	1,438,919
Other assets	15,684	88,949	283,880	7,889	395,609
Due from other component units				34	34
Total assets	\$ 148,149	\$ 469,160	\$ 1,159,715	\$ 48,736	\$ 2,615,387
Liabilities					
Current liabilities					
Deferred revenues	\$ 8,791	\$ 18,712	\$ 48,842	\$ 1,983	\$ 88,330
Long-term bonds payable	52,809	188,674	122,168	8,180	372,631
Due to other component units				34	34
Due to primary government		400	220	599	1,219
Other liabilities	896		8,338		7,533
Total liabilities	\$ 62,506	\$ 208,788	\$ 199,298	\$ 10,796	\$ 480,471
Equity and other credits					
Contributed capital		398,564	186,131	11,276	595,971
Retained earnings, reserved		12,832	778,115	6,888	797,865
Retained earnings, unreserved	77,553	75,763		28,534	148,850
Net assets - Pension Trust Fund			178,729		178,729
Total equity and other credits	\$ 71,553	\$ 487,169	\$ 1,143,815	\$ 38,198	\$ 1,521,968
Total liabilities, equity and other credits	\$ 140,149	\$ 495,957	\$ 1,215,713	\$ 48,736	\$ 2,608,547

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (amounts in thousands)

	Downsides Development District	New Orleans Tourism Marketing Cooperation	New Orleans Economic Development Cooperation	New Orleans Building Cooperation	Total
Revenues	\$ 3,238	\$ 7,880	\$ 556	\$ 130	\$ 12,804
Expenditures	6,902	7,992	127	112	15,133
Excess (deficiency) of revenues over expenditures	(1,264)	488	429	18	(216)
Fund balance, beginning of year	3,288	1,292	7,111		6,691
Fund balance, end of year	\$ 2,024	\$ 1,780	\$ 7,540	\$ 18	\$ 6,362

Condensed Statement of Resources, Expenses, and Changes in Retained Earnings – Proprietary Funds (amounts in thousands):

	Auditors Commissions	New Orleans Intersegment Adjust	Sewerage and Water Board	Other	Total
Operating revenues:	\$ 25,115	\$ 86,178	\$ 184,137	\$ 11,781	\$ 399,819
Tax revenues:			26,284		26,284
Operating and other expenses:	(25,165)	(86,186)	(187,881)	(5,998)	(399,849)
Depreciation:	(5,988)	(23,006)	(28,283)	11,789	(45,488)
Operating income (loss):	(7,641)	(1,454)	4,708	1,893	(1,294)
Nonoperating revenues, net:	9,479	3,555	8,683	3,898	24,715
Specific grants:	3,818				3,818
Transfers out to primary government:				(11,889)	(11,889)
Net income:	5,656	2,101	13,491	3,091	24,239
Depreciation on fixed assets acquired by contribution:		8,780			8,780
Retained earnings, beginning of year:	71,891	73,851	764,744	20,450	930,936
Retained earnings, end of year:	<u>\$ 77,547</u>	<u>\$ 82,832</u>	<u>\$ 778,235</u>	<u>\$ 23,541</u>	<u>\$ 962,155</u>

Related and Jointly Governed Organizations

Related organizations and jointly governed organizations provide services within the City that are administered by separate boards or commissions, but the City is not financially accountable, and such organizations are therefore not component units of the City, even though the Mayor and/or City Council may appoint a voting majority of an organization's board. Consequently, financial information for the following entities is not included within the scope of these financial statements.

Related Organizations – For the following organizations, the Mayor and/or City Council appoints a voting majority of the members of the respective boards.

Community Improvement Agency
Housing Authority of New Orleans
Finance Authority of New Orleans
Public Rail Railroad Commission
New Orleans Affordable Home Ownership, Inc.

Jointly Governed Organizations – The City is a participant in other jointly governed organizations. The Mayor and/or City Council appoints members of the boards for the following organizations. Such appointments represent less than a voting majority of the respective boards.

New Orleans Regional Loan Corporation
New Orleans City Park Improvement Association
New Orleans Exhibition Hall Authority
Regional Transit Authority
Regional Planning Commission

Funds of Presentation - The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity and is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures.

The City's charter establishes eight categories of funds to record the City's financial transactions. For financial reporting purposes, the following fund categories (further divided by fund type) and account groups are used by the City:

Governmental Funds

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The management focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental funds:

General Fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by trust funds).

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Trust and Agency Funds - Trust and agency funds include expendable, nonexpendable, pension trust and agency funds. Nonexpendable and pension trust funds are accounted for in essentially the same manner as proprietary funds (see discussion of proprietary funds under "Component Units" below) where capital maintenance is critical. Expendable trust funds and agency funds are accounted for in essentially the same manner as governmental funds except that agency funds are restricted in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt. They are self-balancing groups of accounts that are concerned only with the measurement of financial position, not with the measurement of results of operations. The following are for City's account groups:

General Fixed Assets Account Group - This account group is established to account for fixed assets of the City (primary government only).

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the City (primary government only).

Component Units

Component units of the City are accounted for in either governmental funds or proprietary funds based upon their activities and management focus.

Governmental Funds - Governmental funds are those through which most governmental functions are financed. The measurement focus is upon determination of changes in financial position, rather than determination of net income.

Proprietary Funds - Proprietary funds are used to account for ongoing activities which are similar to those found in the private sector. Such funds are used (a) where the intent of the governing body is that the cost (expenses, including depreciation of providing goods or services to the general public be financed and recovered through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Basis of Accounting - All governmental funds (including governmental component units), expendable trust and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when measurable or accrued (i.e., both measurable and available). Available means currently due and expected to be collected within the next two months for property taxes and generally the next twelve months for other revenues. Revenues not considered available are recorded as deferred revenues. Significant revenues which are considered measurable to accrual include sales and franchise tax revenues which are based upon actual collections of December taxes made during January and February of the following year, property taxes, interest, certain charges for services and intergovernmental revenues. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity is reasonably assured. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, vacation and sick leave and claims and judgments which are recognized when paid. Prepaid insurance and similar items are not normally recorded as assets.

Licenses and permits, certain charges for services, fees and forfeits and miscellaneous other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable as available until actually received. Investment earnings are recorded as earned since they are measurable and available.

In applying the "susceptible to accrual" concept in intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. There are essentially two types of such revenues. In one, monies must be expended for the specific program or project before any amounts will be reimbursed to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually receivable only for failure to comply with prescribed compliance requirements. Such revenues are recognized at the time of receipt or earlier if the "susceptible to accrual" criteria are met.

All proprietary funds and nonexpendable trust funds and pension trust funds are accounted for on the flow of economic resources measurement basis and use the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred. Unbilled utility service receivables of the Sewerage and Water Board of New Orleans are not recorded in the general purpose financial statements as management considers the effect of not recording such unbilled receivables to be insignificant in relation to the proprietary employment and financial statements. Under the provisions of GASB Statement No. 30, "Accounting and Financial Reporting for Proprietary Fund Accounting," the City has elected not to follow Financial Accounting Standards Board guidance issued subsequent to November 30, 1989.

Budgetary Data - The procedures used by the City in establishing the budgetary data recorded in the general purpose financial statements are as follows:

- (1) Not later than November 1, the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted, after proper official public notification, to obtain taxpayer comments.
- (3) Not later than December 1, the budget is legally enacted through passage of an ordinance.
- (4) The City's budget ordinance is structured such that revenues are budgeted by source and expenditures are budgeted by department and by principal object classification within a department. The City's Charter provides that expenditures may not legally exceed appropriations either at a departmental level or at the principal object classification within a department.

Budgetary comparisons are presented in the individual fund financial statements at this level of detail. The Mayor's office is allowed to authorize the transfer of budgeted amounts from one budget activity to another within a principal object classification within the same department. Budgetary transfers between principal object classifications of the same department or between departments must be approved by the City Council. Throughout the year several amendments to the budget were made by the City Council. The total effect of these amendments was immaterial. Budgeted amounts reflected in Exhibit A.3 are as finally amended by the City Council. There were no supplemental appropriations necessary during the current year.

- (5) The City utilizes formal budgetary integration as a management control device during the year for the general and capital projects funds. The capital budget ordinance which encompasses the capital projects fund present cumulative budgets by project as opposed to annual budget amounts; thus, budget and actual comparisons are not reported in the general purpose financial statements for those funds. Formal budgetary integration is not employed for the debt service and special revenue funds because effective budgetary control is alternatively achieved through other provisions.

- (6) The budget, non-GAAP budgetary basis, and actual comparisons presented in Exhibit A-3 in the general purpose financial statements include the general fund. The budget for the general fund is included in the operating budget which is the only legally adopted budget by the City Council.
- (7) The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (Exhibit A-2) presents comparisons of the legally adopted budget (non-GAAP basis) with actual data on a budgetary basis. In the general fund, accounting principles applied for purposes of developing data on the budgetary basis differ from those used to present financial statements in conformity with GAAP. A reconciliation of this basis and timing differences is presented below (amounts in thousands):

Excess of revenues and other financing sources over expenditures and other financing uses (budgetary basis)	\$ 23,813
Adjustments:	
To adjust revenues for accruals and deferrals	(2,846)
To accrue December 31, 2000 commitments recorded as expenditures on the budgetary basis in 2000	10,828
Reduction in prior year's outstanding commitments	(1,348)
To add back prior year's commitments paid in 2000, but not recorded as expenditures on the budgetary basis in 2000	(12,387)
To adjust expenditures for accruals	(27,384)
Under	<u>5,126</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 18,687</u>

- (8) Unencumbered appropriations lapse at year end. Current year transactions which are directly related to a prior year's budget are not rebudgeted in the current year.

Encumbrances - In accordance with the City's Charter, an encumbrance is established when a valid acquisition is properly approved. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the general, special revenue and capital projects funds. Appropriations are valid only for the year in which made. Encumbrances outstanding at year end are reported as reservations of fund balances since the commitments will be incurred through subsequent year's budget appropriations. Encumbrances do not constitute expenditures or liabilities on a GAAP basis.

Investments - Investments are stated at fair value.

Component Unit Inventory - Inventory of supplies of the proprietary component units is stated at the lower of cost or market as determined by the first-in, first-out method. Such inventory of supplies is charged to expense when consumed.

Advances to Other Funds - Long-term advances to other funds are recorded as a receivable and as a reservation of fund balance in the governmental fund types to indicate that these assets do not constitute "repayable available financial resources."

Component Unit Restricted Assets - Restricted assets are established in the component unit proprietary funds in accordance with bond indentures.

General Fixed Assets - General fixed assets have been acquired for general governmental purposes of the City as a whole. Assets purchased are recorded as expenditures in the general, special revenue and capital projects funds and are capitalized in the general fixed assets account group. All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are recorded at estimated fair market value at the time received.

Public domain general fixed assets, consisting of certain improvements other than buildings, including roads, bridges, culverts and gutters, streets and sidewalks and lighting systems, are not capitalized, and are not included in the general fixed assets account group. Such assets normally are irremovable and of value only to the City; therefore, the purpose of stewardship for these capital expenditures is satisfied without recording such assets.

No depreciation has been provided on general fixed assets, and interest has not been capitalized due to insignificance.

Component Unit Property, Plant and Equipment - Property, plant and equipment associated with the activities of the proprietary component unit funds are recorded as assets of those funds and are stated at historical cost, if purchased, or at fair market value at date of gift, if donated.

Additions, improvements and expenditures that significantly extend the useful life of an asset are capitalized. The interest cost of borrowed funds used to finance construction projects is capitalized.

For the New Orleans International Airport, depreciation recognized on property, plant and equipment acquired through intergovernmental grants, endowments, or shared revenues externally restricted to capital acquisitions, is included as an operating expense and a reduction of contributed capital.

Depreciation is provided over the estimated useful lives using the straight-line method. The estimated useful lives (in years) used for computing depreciation for the City's proprietary component units are as follows:

Other Public Entities within District	Aviation Department	New Orleans International Airport	Severage and Water Board	Municipal Trafic Management Department	French Market Super- center	Upper Pondchar Building Management Department	Local Events Development Department
Pier and boat launch				100			
Canals			100				
Kiosks, signs, etc.		5-15					
Buildings and improvements	10-25	5-25	20-35	25-100	10-50	15-40	20
Machinery and equipment	3-25	3-25	3-10	3	3-15	3-5	
Utility system		10-25	10-25				

Fully depreciated fixed assets are included in the property, plant and equipment accounts until their disposal. The cost of assets sold or retired and the related amounts of accumulated depreciation are eliminated from the accounts in the year of sale or retirement, and any resulting gain or loss is recorded in the general purpose financial statements.

Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group.

Annual and Sick Leave - All full-time classified employees of the City hired prior to January 1, 1979 are permitted to accrue a maximum of 30 days of vacation (annual leave) and an unlimited number of days of sick leave (accumulated at a maximum of 24 days per year). Employees hired after December 31, 1978 can accrue a maximum of 45 days of annual leave and an unlimited number of days of sick leave. Upon termination of employment, an employee is paid for accrued annual leave based upon his or her current hourly rate of pay and for accrued sick leave on a formula basis. If termination is the result of retirement, the employee has the option of converting accrued sick leave to additional years of service.

For governmental funds, annual and sick leave expenditures are recorded when paid, and any unpaid current liability is considered to be immaterial to the related governmental funds. Accordingly, the liability related to governmental funds, which amounted to \$32,393,809 at December 31, 2008, is reported in the general long-term debt account group.

Litigation - Governmental funds recognize claims and judgments as expenditures according to Statement of Financial Accounting Standards No. 5, "Accounting for Contingencies," and National Council on Governmental Accounting Statement No. 4, "Accounting and Financial Reporting for Claims and Judgments and Compensated Absences." Therefore, the amount of expenditures for claims and judgments recorded is the amount accrued during the year that would normally be liquidated with expendable available financial resources. Other liabilities not expected to be liquidated with expendable available financial resources are reported as liabilities in the general long-term debt account group. Estimates of claims and judgment liabilities (both incurred and reported and incurred but not reported) are made through a case-by-case review of all claims and the application of historical experience to the outstanding claims.

Reserves - Reserves are reported in the various funds to indicate that a portion of the fund is held in retained earnings is not appropriate for expenditure; expense is legally segregated for a specific future use.

Comprehensive Drain Age Revenues - The Sewerage and Water Board of New Orleans includes the operations of the City's drainage system. Because of the peculiar geography of the City, the provision for drainage service is essential for the operation of the water and sewerage systems. The drainage system is financed by property tax levies (recorded as operating revenues), not by user charges, the usual revenue source for a proprietary fund activity. However, because of the unique character of services provided by the drainage system, proprietary fund accounting is necessary to provide meaningful measurement of cost of services and capital maintenance of the system.

Statement of Cash Flows - For purposes of the Statement of Cash Flows, the nonexpendable trust fund and all discretely presented proprietary component units consider all highly liquid investments with an original maturity of ninety days or less when purchased to be cash equivalents. The nonexpendable trust fund cash and cash equivalents consist of \$11,080 in cash. The discretely presented proprietary component unit accounts are as follows at December 31, 2000 (amounts in thousands):

	British Fuels Government unit limited	Aviation Commission	New Brunswick International Airport	Beverage and Water Board	Multiple Racks Market Management Corporation	Fresh Market Corporation	Upper Merion Building Redevelopment Corporation	Capital Board	Total
Cash and cash equivalents	\$ 713	1,555	\$ 2,897	\$ 1,637	\$ 17	\$ 603	\$ 1,005	\$ 1,686	\$ 9,493
Deposits of employees			12,626						12,626
Restricted cash			2,283	288			1,687		2,978
Cash and cash equivalents per Statement of Cash Flows	\$ 713	1,555	\$ 16,803	\$ 1,925	\$ 17	\$ 603	\$ 1,005	\$ 1,686	\$ 25,697

Memorandum Entry - Total column on the general purpose financial statements are captioned "Memorandum Entry" to indicate that they are presented only in footnote financial analysis. Data in these columns do not pertain financial position, results of operations, or cash flows in accordance with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Reclassification - Certain reclassifications of prior year amounts have been made to conform to the current year's presentation. These reclassifications were made for comparative purposes only and had no effect on fund balances or retained earnings as previously reported.

New Accounting Presentation - The Governmental Accounting Standards Board ("GASB") has adopted new requirements for annual financial statements of state and local governments. GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments" will significantly change the way governments report their financials to the public. The financial reports prepared under the new system will provide financial information from a total government perspective and will include the following: (1) a financial manager's discussion of the City's financial position and results of previous year's operations, (2) a statement of net assets and a statement of activities disclosing all of its assets, liabilities, revenues, and expenses, (3) disaggregated information about the most important or major funds, including the general fund, and (4) a supplementary schedule comparing original, final, and actual information on the budgetary basis for general fund and major special revenue funds. GASB Statement No. 34 will become effective for the City's fiscal year ending December 31, 2002. The City is currently in the process of evaluating the impact that GASB Statement No. 34 will have on its financial statements.

3. DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS

Deposits - The City is authorized by state statute to open depositories in only those banks with branch offices within the City's limits.

Cash Equivalents - Cash equivalents consist of government backed pooled funds and commercial paper. The funds are held by the fund's custodian's trust department in the fund's name.

At December 31, 2000, the carrying amount of the City's (primary government only) deposits and cash equivalents were \$264,049,606, and the bank balance was \$181,775,089. The City's bank balance is categorized below (amounts in thousands) to give an indication of the level of risk assumed by the City at year end. Category 1 includes insured or collateralized cash with securities held by the City or by its agent in the City's name. Category 2 includes uncollateralized cash with securities held by the pledging financial institution's trust department or agent in the City's name. Category 3 includes uncollateralized cash, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City's name.

	Category			Total
	1	2	3	
Bank balances:				
Cash	\$ 6,916	\$ 52,169	\$ -	\$ 59,085
Cash equivalents		37,831		37,831
Certificates of deposit		<u>308,566</u>		<u>308,566</u>
	<u>\$ 6,916</u>	<u>\$ 398,566</u>	<u>\$ -</u>	<u>\$ 405,482</u>

Investments - Investments in certificates of deposit can be placed with Louisiana state banks or with national banks having their principal offices in the state. State statutes authorizing the City, except for the pension trust funds, to invest in U.S. bonds, treasury notes and other federally-insured investments. The City also may invest in repurchase agreements secured by U.S. Government obligations. In addition to the above securities, the pension trust funds are authorized under State statute to invest in annuity contracts, equity securities and certain other insured investments.

The City's investments (primary government only) are categorized below (amounts in thousands) to give an indication of the level of risk assumed by the City at year end. Category 1 includes investments that are insured or registered, or held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution or by its trust department, or agent, but not in the City's name.

	Category			Carrying Amount
	1	2	3	
U.S. Government securities and instruments/notes	\$ 366,350	\$ -	\$ -	\$ 366,350
Corporate bonds	67,878			67,878
Equity securities	386,763			386,763
Notes receivable	<u>5,737</u>			<u>5,737</u>
	<u>\$ 826,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 826,728</u>
Mutual funds				13,680
Mortgages				<u>49,885</u>
Total investments				<u>\$ 890,293</u>

3. TAX REVENUES

The revenues by fund type for the year ended December 31, 2006 are as follows (amounts in thousands):

	General	Special Revenue	Debt Service
Sales	\$ 198,771		
Real and personal property	34,894	\$18,089	\$ 48,813
Dedicated tax millage:	45,483		
Penalties and interest on delinquent taxes	2,338		
Utilities	10,346		
Storage taxes:	158		
Amusement	2,370		
Parking	1,993		
Documentary intimation	5,089		
Other	731		
	<u>\$202,833</u>	<u>\$18,089</u>	<u>\$ 48,813</u>

At December 31, 2006, the total sales tax levied in the City is nine percent. Four percent is state sales tax. One and one-half percent is levied by the Orleans Parish School Board (the School Board). One percent is dedicated for transportation and is levied by the Regional Transit Authority (RTA). The remaining two and one-half percent is used to fund the general operations of the City. The City administers and collects the entire five percent of local sales tax. The School Board's portion of the sales tax is accounted for in the Orleans Parish School Board sales tax clearing fund, and the RTA's portion of the sales tax is accounted for in the RTA sales tax clearing fund, both of which are agency funds.

The City levies a tax on real and personal property. Portions of these property taxes are dedicated for fire and police protection services and the public library system. Taxes on real and personal property are levied on January 1 of the assessment year based upon the assessed values as of the prior August 15. However, before the tax can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable on January 1, the date on which an enforceable lien attaches to the property, and are delinquent on February 1.

The assessed value of property in the City of New Orleans for each year is determined by an elected Board of Assessors. It is then verified by the Louisiana Tax Commission in complying with the Louisiana Constitution of 1974. The City is permitted by the Louisiana statutes to levy taxes up to \$50.78 per \$1,000 of assessed valuation for general governmental services (including fire and police) other than the payment of principal and interest on long-term debt and other purposes specifically approved by the voters. It is permitted to levy taxes in unlimited amounts for the payment of principal and interest on general obligation bonds of the City.

Property tax levies per \$1,000 of assessed valuation accounted for within the funds of the City (primary government only) for the year ended December 31, 2000 are as follows:

General:	
General governmental services	\$ 14.91
Dedicated for fire and police	6.40
Public library	4.33
Fire and police	10.47
Parkways and parks and recreation department	3.80
Street and traffic control device maintenance	1.80
Special revenues:	
Neighborhood housing improvement fund	1.35
New Orleans economic development fund	1.35
Debt service	<u>36.60</u>
	<u>\$ 70.48</u>

Property taxes levied during 2000, collected during 2000, or expected to be collected within the first 60 days of 2001, are recognized as revenues in 2000. Taxes receivable, estimated to be collected subsequent to the first 60 days of 2001, in the amount of \$18,272,000 are recorded as deferred revenues. Prior year levies were recorded using substantially the same principles, and remaining receivables are recalculated annually. Property taxes paid under protest are held in excess until resolution of the dispute. Amounts collected for other governmental entities are accounted for in the agency funds.

4. GRANT/LOANS

The City has received certain grant awards from the United States Department of Housing and Urban Development (HUD) for the purpose of providing loans to the private sector for completion of projects that will stimulate economic development activity in the City. Twelve individual loans are outstanding as December 31, 2000 totaling \$18,582,000 which bear interest at rates ranging from 6% to 7%. These loans are receivable over a fifteen to thirty year period and are recorded as deferred revenue as of December 31, 2000. Once loan payments are received and the project is accepted by HUD, the City may use the amounts received for other allowable economic development activities specified in the grant agreement.

The future maturities of grantee loans receivable as of December 31, 2000, including interest receipts of \$18,791,000, are as follows (amounts in thousands):

Year Ending December 31,	
2001	\$ 3,144
2002	3,131
2003	3,291
2004	3,280
2005	3,306
2006 and thereafter	<u>62,150</u>
	<u>\$ 78,202</u>

Out of the greater loans receivable, amounting to \$7,091,898, relates to the development of the Riverfront Marketplace. In addition to the stated interest of 6.35% on this loan, the City participates in 34% of the net annual cash flows of the project. The City's participation interest is receivable 90 days after the project's year end. This brings the cumulative annual effective yield on the loan up to a maximum of 10%. The cumulative annual effective yield on the loan cannot be less than 8.8%. The City will also participate in 34% of the net proceeds of any sale, refinancing or other dispositions of the project, in whole or in part. The Riverfront Marketplace began operations in September 1988.

During 1998, the U.S. Department of Housing and Urban Development agreed to loan to the City \$25,800,000 for the development of the historic Thomas Park. These funds were subsequently loaned to Jaxland, Inc. ("Jaxland") and are due from Jaxland in biannual installments plus 7.875% interest. The final payment is due August 1, 2017.

During 2008, the U.S. Department of Housing and Urban Development agreed to loan to the City \$5,080,000 for the development of the old American Can Factory into apartments. The City subsequently loaned these funds and an additional \$1,500,000 (amount received by the City through Urban Development Action Grants) to Historic Restoration, Inc. ("HRC"). These funds are due from HRC in quarterly installments plus 7% interest. The final payment is due January 1, 2040 with principal payments commencing on April 1, 2003.

A. FIXED ASSETS

A summary of changes in general fixed assets (amounts in thousands) is as follows:

	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
Land	\$ 38,716	\$ 139		\$ 38,855
Buildings and improvements	195,881	8,741		204,622
Equipment	66,861	1,971	\$ 2,641	66,191
Contributions in progress	<u>207,347</u>	<u>12,130</u>	<u>8,632</u>	<u>210,845</u>
	<u>\$408,805</u>	<u>\$12,981</u>	<u>\$11,273</u>	<u>\$409,713</u>

General fixed assets construction in progress is composed of the following, by department (amounts in thousands):

	Project Authorizations	Expended to December 31, 2000	Committed
Mayor (Civic)	\$ 87,453	\$ 75,160	\$ 12,361
Police	66,382	9,470	6,912
Fire	15,188	18,810	3,106
Property Management	16,189	40,317	18,862
Recreation	24,878	18,815	6,269
Human Services	4,049	1,250	2,818
Parks and Pathways	17,478	13,807	2,577
Utilities	576	350	225
Public Library	9,784	7,804	1,798
Isaac Delgado Museum	8,031	5,579	42
Sanitation Department	18,940	14,324	4,616
Baking and Permits	1,780	1,898	898
Mosquito Control Board	1,472	1,348	323
Health	3,953	428	3,524
City Planning Commission	4,871	4,255	516
	<u>\$ 368,884</u>	<u>\$ 270,858</u>	<u>\$ 58,748</u>

6. LONG-TERM DEBT

Bond Transactions - The following is a summary of bond transactions for the City for the year ended December 31, 2000 (amounts in thousands):

	Bonds Payable
Bonds payable at January 1, 2000	\$ 487,806
Bonds issued in 2000	170,668
Bonds retired	<u>(212,473)</u>
Bonds payable at December 31, 2000	<u>\$ 445,991</u>

The City's legal debt limit for general obligation bonds is \$368,880,000. At December 31, 2000, the City's legal debt margin (after the reduction for outstanding general obligation bonds of \$454,813,000, less \$15,786,000 available in Debt Service Funds) was \$121,325,000.

In 2000, the City issued \$170,668,000 in taxable pension revenue bonds. The primary purpose of this debt issuance was to fund a portion of the current projected unfunded actuarial liability of the "Firefighters' Pension and Relief Fund (CR System) and to reimburse the City for a portion of the appropriations made in fiscal year 2000 to the fund. Net proceeds of the bonds were transferred to escrow accounts within the agency funds pending transfer to the aforementioned pension fund. The bonds are limited revenue obligations payable from monies that are available after payment of contractual and statutory obligations of the City and other required expenses, including payment of outstanding certificates of indebtedness. The bonds bear interest at a variable rate (3.65% at December 31, 2000) payable annually; however, the City subsequently entered into an interest swap agreement over the term of the bonds which resulted in a fixed rate of 6.93%. As of December 31, 2000, \$170,668,000 was recorded as a liability in the general long-term debt account group. This swap terminates in September 2005. The City is exposed to credit loss in the event of nonperformance by the counterparties to the interest rate swap agreements. However, because the City's budgets are constructed

with counterparties having high credit ratings, the City does not anticipate nonperformance by the counterparties, and, as a result, concentration risk is limited.

Bonds payable at December 31, 2008, are comprised of the following (all bonds are serial bonds):

Description	Original Issue (in thousands of dollars)	Range of Average Interest Rates	Amount Outstanding (in thousands of dollars)
General obligation bonds:			
1992-99 Traffic Improvement Bonds, due in annual installments ranging from \$121,808 to \$2,616,808 through December 2026	\$217,480	5.19 to 6.94	\$ 74,193
1991 General Obligation Refunding Bonds, due in annual installments ranging from \$2,888,808 to \$28,163,808 commencing September 2004 through September 2021	179,681	7.00	155,016
1990 General Obligation Refunding Bonds, due in annual installments ranging from \$2,080,080 to \$29,490,080 through October 1, 2021	167,340	6.00	170,340
1998 General Obligation Refunding Bonds, due in annual installments ranging from \$3,347,808 to \$11,765,808 commencing December 2001 through December 2028	106,520	4.95	104,165
1986 Limited Tax Bonds, due in annual installments from \$1,240,080 to \$1,976,808 commencing March 1991 through March 1, 2006	15,808	4.82	18,405
2000 Taxable Premium Revenue Bonds, due in annual installments from \$1,608,080 to \$2,680,080 commencing December 2000 through December 2009	378,660	6.95	<u>378,660</u>
Total general obligation bonds			<u>\$ 683,271</u>

The requirement to amortize all bonds outstanding as of December 31, 2000, including interest payments of \$796,479,888 are as follows (amounts in thousands):

Year Ending December 31,	Annual Obligation
2001	\$ 63,890
2002	63,328
2003	63,576
2004	63,618
2005	63,697
2006 - 2010	309,544
2011 - 2014	243,899
2015 - 2018	137,212
2019 - 2022	192,810
2023 - 2026	72,585
2027 - 2036	<u>58,271</u>
	<u>\$1,401,859</u>

The City's debt service fund is held by the Board of Liquidation, City Debt (the Board of Liquidation), an autonomous, self-perpetuating board created under the Louisiana Constitution of 1974. All property taxes levied by the City and dedicated to the payment of outstanding general obligation bonds are collected by the City and, as required by law, paid over to the Board of Liquidation as collected.

The Board of Liquidation annually determines the amount of property tax millage necessary to be levied and collected by the City in the next fiscal year for the payment during such year of principal and interest on all outstanding general obligation bonds of the City, and all such bonds proposed to be issued by the City during such year. The annual determination of the necessary tax millage to service bonds of the City is adopted by resolution of the Board of Liquidation, which is submitted to the City Council. The millage recommended by the Board of Liquidation is then levied by the City Council. The millages for the various limited bonds of the City were established at the time the bonds were issued, based upon approval of the voters.

Administrative expenditures paid in connection with the operations of the Board of Liquidation are recorded in the City's debt service fund.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages. At December 31, 2000, the City is in compliance with all such significant limitations and restrictions.

Advance Refundings - In prior years, the City entered into advance refunding transactions whereby it issued General Obligation Refunding Bonds to effect early retirement of certain General Obligation Bonds. The net proceeds of these refunding bonds were placed in irrevocable escrow accounts and invested in U.S. Treasury obligations that together with interest earned thereon, will provide amounts sufficient for payment of all principal and interest on the refunded bonds. Accordingly, the escrow accounts and the refundable bonds are no longer included on the City's combined balance sheet. No limited bonds at December 31, 2000 are as follows (amounts in thousands):

1986 General Obligation Bonds	\$ 33,733
1991 General Obligation Refunding Bonds	34,985
1992 Public Improvement General Obligation Bonds	34,985
1993 Public Improvement General Obligation Bonds	21,540
1997A Public Improvement General Obligation Bonds	40,990
1998A Public Improvement General Obligation Bonds	4,585
	<u>\$ 136,760</u>

Subsequent Events - On April 1, 2001, the City of New Orleans issued \$25,000,000 in Public Improvement Bonds. The bonds were issued for improvements and the acquisition, construction, improvements and renovation to public buildings and facilities.

Other General Long-term Debt - The following is a summary of other liabilities recorded in the general long-term debt account group for the year ended December 31, 2000 (amounts in thousands):

	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
Claims and judgments (Note 11)	\$ 128,168	\$ 68,717	\$ (81,899)	\$ 112,480
Landfill closing costs (Note 11)	12,777		(88)	12,711
Accrued annual and sick leave (Note 1)	30,788	1,807		32,585
Payment due to the Aviation Commission (Note 8)	1,431		(78)	1,353
Certificates of indebtedness (see below)	102,530	27,808	(31,359)	112,775
Net pension obligations (Note 7)		7,289		7,289
HLB Section 108 loan (see below)	38,299	1,808	(4,999)	38,500
HLB and DOL for disallowed costs (see below)	<u>3,737</u>	<u>—</u>	<u>(1,621)</u>	<u>2,114</u>
Total	\$ 318,133	\$ 107,622	\$ (118,387)	\$ 315,588

The City has entered into contracts for Loan Guarante Assistance under Section 108 of the Housing and Community Development Act of 1994, with the Secretary of Housing and Urban Development. (HLB) as guarantor. Portions of these funds were used to fund grants/loans referred to in Note 4. The loans consist of notes bearing interest at either fixed interest rates ranging from 8.20% to 8.35% or variable interest rates based upon the London Interbank Offered Rate (LIBOR). As of December 31, 2000, \$38,380,000 is recorded as a liability in the general long-term debt account group. The \$5,080,000 addition during 2000 is reflected in deferred revenue at December 31, 2000.

The requirements to amortize for Section 108 loans are as follows (amounts in thousands):

Year Ending December 31,	Interest	Principal
2000	\$ 1,926	\$ 880
2001	1,880	910
2002	1,831	1,140
2003	1,786	1,223
2004	1,694	1,381
2005 and thereafter	<u>12,515</u>	<u>20,880</u>
Total	\$ 21,622	\$ 28,380

The City has issued \$108,868,080 in certificates of indebtedness for the primary purpose of refunding the City's Series 1992 certificates of indebtedness, for the City's debt obligation incurred in 1992 and additional debt incurred in 1993 under the merger agreement between the Municipal Police Employee's Retirement System and the City's Board of Trustees of the Police Pension Fund. On December 1, 2000, the City issued an additional \$27,808,000 in certificates of indebtedness. The primary purpose of this debt was to provide funds to the City to pay general settlements and judgments rendered against the City. The certificates bear interest ranging from 3.625% to 6%, payable semiannually. As of December 31, 2000, \$117,775,080 was recorded as a liability in the general long-term debt account group for the aforementioned certificates of indebtedness.

The requirements to amortize the certificates of indebtedness, are as follows (amounts in thousands):

Year Ending December 31,	Interest	Principal
2001	\$ 5,608	\$ 12,180
2002	5,186	12,745
2003	4,530	8,405
2004	4,166	8,380
2005	3,777	8,735
2006 and thereafter	<u>33,147</u>	<u>68,240</u>
Total	<u>\$36,371</u>	<u>\$113,735</u>

During 1996, the HUD and the Department of Labor (DOL) assessed the City for approximately \$12,800,000 of disallowed costs related to federal financial assistance that the City had received from three entities from 1978 to 1994. As of December 31, 2000, the remaining liability of \$2,141,800 is recorded as a liability in the general long-term debt account group. The requirements to amortize the remaining liability due to HUD and DOL are as follows (amounts in thousands):

Year Ending December 31,	
2001	\$1,031
2002	<u>1,000</u>
Total	<u>\$2,141</u>

7. PENSION PLANS AND POSTRETIREMENT HEALTHCARE BENEFITS

At December 31, 2006, the City sponsors and administers four separate single-employer, contributory defined benefit pension plans, namely: (1) *Firefighters' Pension and Relief Fund - Old System*; (2) *Firefighters' Pension and Relief Fund - New System*; (3) *Police Pension Plan (Police Plan)*; and (4) *Employees' Retirement System of the City of New Orleans (Employees' Plan)*. The Old System covers the *Firefighters* who were employed prior to December 31, 1967. The New System covers the *Firefighters* hired since that date. Effective March 6, 1983, all members of the Police Plan, active and retired, except for approximately 250 participants who did not meet the eligibility requirements, became members of the *Municipal Police Employees' Retirement System (State of Louisiana) (MPERS)*. The Police Plan of the City will remain responsible for the payment of certain benefits due to differences in length of service and age requirements for the participants who were not transferred to the MPERS plan. MPERS is the only cost-sharing, multiple-employer retirement plan in which employees of the City participate. The *Employees' Plan* covers all City employees other than the *Firefighters* and police.

All four plans use the accrual basis of accounting for spending income and operating expenses. Within this context, interest income is recognized when earned, as are employer and employee contributions, except in the case of the Police Plan which recognizes employer contributions when due from the City.

MPERS Plan Description: On March 6, 1983, an agreement was signed between the City, the Police Pension Funds of the City of New Orleans, and the Municipal Police Employees' Retirement System (MPERS) which provided for the merger of the Police Pension Plans with the MPERS. As of that date, all members of the Police Pension Plans, active and retired, became members of the MPERS. Those members covered by the system who did not meet the age and service requirements of the MPERS will be paid by the Police Pension Fund of the City until they reach age fifty or fifty-five, depending on the length of active service.

Employees become eligible for retirement under the MPERS plan at age fifty, after being a member of the plan for one year and after twenty years of active continuous service. An employee who is age fifty-five becomes eligible for retirement benefits after sixteen years of active continuous service. The plan also provides death and disability benefits. The MPERS issues a publicly available financial report that includes financial statements and required supplementary information for the MPERS. That report may be obtained by writing to the Municipal Police Employees' Retirement System, 8401 United Plaza Boulevard, Room 378, Baton Rouge, Louisiana 70809, or by calling (800) 443-4248.

Funding Policy: The contribution rate for MPERS per dollar of payroll is 3.5% and 9%, respectively, for the employer and employee as established by State statute. The City's contributions to the MPERS for the years ended December 31, 2000, 1999 and 1998 were \$4,333,000, \$4,833,000 and \$4,277,000, respectively, equal to the required contributions for each year.

Employees' Plan, Police Plan, Firefighters' Pension and Relief Fund - QJM and New System Descriptions: The City contributes to four single-employer defined benefit pensions plans: Employees' Retirement System of the City of New Orleans, Police Pension Fund of the City of New Orleans, Firefighters' Pension and Relief Fund of the City of New Orleans (New System), and Firefighters' Pension and Relief Fund of the City of New Orleans (QJM System). Each plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Authority to establish and amend benefit provisions is provided under the laws of the State of Louisiana. Each plan issues a publicly available financial report that includes financial statements and required supplementary information for that plan. Those reports may be obtained by writing or calling the plan.

Employees' Retirement System
of the City of New Orleans
3400 Canal Street, Room 343
New Orleans, Louisiana 70119
(504) 826-1985

Police Pension Fund of the
City of New Orleans
703 S. Broad, Room B23
New Orleans, Louisiana 70119
(504) 826-2608

Firefighters' Pension and Relief Fund
of the City of New Orleans (QJM and New System)
329 S. Burgundy Street
New Orleans, Louisiana 70119
(504) 821-4071

Funding Policies and Annual Premium Costs - The Employees' Contributions for the Employees' Retirement System and the Firefighters' Pension and Relief Fund (New System) are based on actuarially determined amounts. The Employer Contribution for the Police Pension Fund is based on amounts necessary to cover administrative costs and payments of pensions and benefits, as certified by the Board of Trustees of the Fund. The Employer Contribution for the Firefighters' Pension and Relief Fund (Old System) is based on amounts necessary to pay current expenses, and, in effect, is being funded on a "pay-as-you-go" basis. In December 2008, the City issued \$170,660,000 of taxable pension revenue bonds that will fund the projected unfunded accrued liability of the Firefighters' Pension and Relief Fund (Old System). Employees covered under the Employees' Retirement System contribute 4% of their variable compensation in excess of \$4,280 per year to the Employees' Retirement System. Employees covered under the Firefighters' Pension and Relief Fund of the City of New Orleans (Old and New Systems) contribute 6% of salary for the first twenty years of employment at these funds.

As a result of the merger contract with the MPERS to transfer all active policemen who were participating in the City's Police Pension Fund to MPERS, there were no active participants in the plan and therefore the only contributions by employees to the plan related to retirees' contributions for the purchase of military service credit. The City's annual pension cost for the current year and related information for each plan is as follows:

Actuarial Methods and Assumptions

	Employees' Retirement System	Police Pension Fund	Firefighters' Pension and Relief Fund (Old System)	Firefighters' Pension and Relief Fund (New System)
Annual pension cost (thousands)	\$8,710	\$907	\$ 21,437	\$3,813
Contributions made (thousands)	\$8,710	\$907	\$18,718	\$3,408
Actuarial valuation date	12/31/09	12/31/09	12/31/09	12/31/09
Actuarial cost method	Frozen Entry Age Actuarial Cost Method	Entry Age Normal Cost Method	Entry Age Normal Cost Method	Appropriate Actuarial Cost Method
Amortization method	(a)	(b)	Specific number of years - level amount, closed	Specific number of years - level amount, closed
Remaining amortization period	(a)	(b)	12 years	12 years
Asset valuation method	Market Value	Cost which approximates market	Market value	Three year averaging
Actuarial assumptions:				
Investment rate of return*	7%	7%	3.5%	7.5%
Projected salary increases*	3%	N/A	5%	5%
Projected inflation rate*	N/A	N/A	N/A	N/A

- (a) The amortization period, which ends December 31, 2003, is being maintained. Beginning with the January 1, 1993 actuarial valuation, the amortization amount was "flrozen" and is equal to the 12 years minus being amortization amount over the period January 1, 1993 through December 31, 2003.
- (b) The "Tarry Age Normal" cost method was used to calculate the funding requirements of the Fund. Under this cost method, the actuarial present value of projected benefits of each individual included in the valuation is allocated on a level basis as a percentage of payroll for each participant between entry age and assumed retirement age.

Three-Year Trend Information (amounts in thousands)

	Year Ending	Annual Funding Cost (RPG)	Percentage of RPG Contributed	Net Funding Obligation (RPG)
Employee's Retirement System	12/31/80	\$ 6,710	180 %	\$ -
	12/31/89	\$ 6,163	180 %	\$ -
	12/31/98	\$ 6,139	180 %	\$ -
Police Pension Fund	12/31/80	\$ 987	180 %	\$ -
	12/31/89	\$ 626	180 %	\$ -
	12/31/98	\$ 724	180 %	\$ -
Firefighters' Pension and Relief Fund (Old System)	12/31/80	\$ 31,407	782 %	\$ 7,285
	12/31/89	\$ 19,006	83 %	\$ 2,758
	12/31/98	\$ 18,978	81 %	\$ 1,658
Firefighters' Pension and Relief Fund (New System)	12/31/80	\$ 3,003	113 %	\$ (127)
	12/31/89	\$ 2,888	122 %	\$ (133)
	12/31/98	\$ 2,882	86 %	\$ 359

Schedule of Funding Progress (amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Assumed Liability (A+L) (B)	Balance of Assets Over A+L (A-B)	Funded Ratio (A/B)	Covered Payroll (C)	Ratio as a Percentage of Covered Payroll (B-C/D)
Employee's Retirement System						
12/31/98	333,566	305,080	45,986	114.8 %	76,208	80.2 %
12/31/99	373,080	318,096	64,325	120.7 %	79,867	81.8 %
12/31/00	373,278	298,945	73,331	124.53 %	76,248	96.17 %

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Excess of Assets Over AAL (c-d)	Funded Ratio (a/b)	Covered Payroll (c)	Excess as a Percentage of Covered Payroll (c-d/c)
Police Pension Fund						
12/31/88	2,434	600	1,433	252.8 %	-	N/A
12/31/89	2,704	546	2,179	478.6 %	-	N/A
12/31/90	3,020	379	2,681	899.6 %	-	N/A

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Excess of Assets Over AAL (c-d)	Funded Ratio (a/b)	Covered Payroll (c)	Excess as a Percentage of Covered Payroll (c-d/c)
Firefighters' Pension and Relief Fund (Old System)						
12/31/88	9,251	177,513	(164,262)	5.2 %	207	(78,353.60%)
12/31/89	9,423	166,899	(157,467)	5.6 %	131	(120,203.80%)
12/31/90	162,158	171,438	(18,258)	94.1 %	44	(23,777.58%)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (c-d)	Funded Ratio (a/b)	Covered Payroll (c)	Excess as a Percentage of Covered Payroll (c-d/c)
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Firefighters' Pension and Relief Fund (New System)

A schedule of funding progress is not required when the appropriate actuarial cost method is used in determining funding requirements because this method does not separately identify an actuarial accrued liability.

Postretirement Healthcare Benefits - In addition to providing pension benefits, the City provides postretirement healthcare benefits, as per City ordinance, for certain retired employees. City employees who have completed 10 years of service and who are eligible to receive pension benefits at the time they terminate employment with the City are eligible to participate in the City's health care plan as retirees. The cost of retirement health insurance benefits is recognized as an expenditure on a pay-as-you-go basis. For 2000, the cost of providing these benefits for approximately 2,742 retirees was approximately \$12,789,578, of which \$18,132,623 and \$2,576,950 was provided by the City and retirees, respectively.

B. INDIVIDUAL FUND DISCLOSURES

Assigned Receivables and Payables - Individual fund assigned receivables and payables at December 31, 2000 were as follows (amounts in thousands):

	Assigned Receivables	Assigned Payables
General	<u>\$36,360</u>	<u>\$ 9,261</u>
Special revenue:		
New Orleans Economic Development	6,280	7,286
Environmental Improvement	211	481
Evergreen Development Corporation	389	5,589
Terrace Control Fund	737	
Traffic Court Judicial Expense		679
Municipal Court Judicial Expense		577
Department of Safety and Pensions - Deductions	8	
Asset Seizure	300	646
Grant Receipts Funds	64	18,301
Neighborhood Housing Improvement	1	
Capital Improvement and Infrastructure	1,818	
Piazza Urbana Development	2	
Plant-A-Tree	5	
Total special revenue	<u>9,608</u>	<u>23,110</u>
Capital projects		<u>82</u>
Trust and agency:		
Prisoner Trusts:		
Non-refundable trusts	3	34
Refundable trusts:		
Dolgado-Albarran Phlebotomy Commission	328	142
Isaac Dolgado	3	
Edward Winer	708	
Sickles Legacy	13	3
Belen Levy		3
Agency:		
Cleaning	11,852	13,945
Deposit	18	115
Rentrow	37	544
Total trust and agency	<u>12,750</u>	<u>18,716</u>
Component units:		
French Market Corporation	34	
Upper Pomfret Building Restoration Corporation		14
Total component units	<u>34</u>	<u>34</u>
Total	<u>\$58,670</u>	<u>\$41,678</u>

Component Unit Receivables and Payables - Receivables and payables with component units at December 31, 2000 were as follows (amounts in thousands):

	Receivables	Payables
General	\$ 474	
Special revenue	8	\$ 184
Capital projects	8	1,508
Trust and agency:		
Expendable trust	87	36
Clearing		131
Total trust and agency	87	167
Component units:		
Development District		769
Sewerage and Water Board of New Orleans	1,198	221
Canal Street Development Corporation	1,840	
Upper Pomfret Building Restoration Corporation		400
French Market Corporation		100
New Orleans International Airport	17	402
Orleans Parish Communication District		79
New Orleans Building Corporation	136	166
Total component units	3,089	2,037
Total	\$5,706	\$3,794

Interfund Advances - Individual fund interfund advances at December 31, 2000 were as follows (amounts in thousands):

	Advances to Other Funds	Advances from Other Funds
General	\$ 252	
Special revenue:		
Solemnly Paving and Repaving		\$ 2
Department of Safety and Permits - Inspection		258
Total special revenue	252	260
Total	\$ 504	\$ 262

Component Unit Advances - Advances between the primary government and its component units at December 31, 2009 were as follows (amounts in thousands):

	Advances to Primary Government	Advances to Component Units
Capital projects		\$ 403
Component unit: Municipal Trade Harbor Management Corporation	\$ 485	—
Total	\$ 485	\$ 403

Fund Transfers - Individual fund transfers for the year ended December 31, 2009 were as follows (amounts in thousands):

	Transfers in	Transfers Out
General	\$14,532	\$ 2,312
Special revenue:		
Grant Receipts Fund		176
New Orleans Economic Development		869
Environment Improvement		491
Municipal Court Judicial Expense	1,054	—
Traffic Court Judicial Expense	1,297	878
Rivergate Development Corporation	—	12,535
Total special revenue	\$ 2,351	\$ 14,664
Component unit: New Orleans Building Corporation	139	—
Total	\$ 16,972	\$ 16,873

Component Unit Transfers - Component unit transfers for the year ended December 31, 2009 were as follows (amounts in thousands):

	Transfers in	Transfers Out
General	\$ 1,189	—
Component unit: French Market Corporation	—	\$ 1,080
Upper Pontchartrain Building Restoration Corporation	—	180
Total	\$ 1,189	\$ 1,260

Interfund Charges for Support Services - Interfund charges for support services paid to the general fund during fiscal year 2009 by the New Orleans International Airport amounted to \$1,825,000 primarily for overhead reimbursement and fire protection and by the Orleans Parish Communication District amounted to \$479,080 for overhead reimbursement.

The City does not charge the French Market Corporation, the Municipal Vieux-Port Harbor Management Corporation, the Upper Pontalba Building Restoration Corporation, and Canal Street Development Corporation for any support services provided to them. In addition, the City does not charge rent to the Audubon Commission for the land which is owned by the City on which the golf course operates.

Shreveport Economic Development Agreement: On April 30, 1993, the City, the Board of Commissioners of the Port of New Orleans, and Audubon Commission entered into an agreement titled "Shreveport Economic Development Agreement" (the Agreement). In accordance with the terms of the Agreement, Audubon Commission paid \$13,800,000 to the Board of Commissioners of the Port of New Orleans. Of this amount \$11,800,000 was from the sale of Audubon Commission's Aquarium Revenue Bonds, Series 1992A, and \$2,000,000 was from self-generated funds of Audubon Commission.

In consideration for the \$11,800,000 payment, Audubon Commission is relieved of all rents or fees due to occupancy pursuant to a Current and Right of Use Agreement with the Board of Commissioners of the Port of New Orleans. This Current and Right of Use Agreement, dated October 25, 1993, provided for the development and occupancy of an aquarium and related facilities by the Commission in consideration for stipulated payments of rents and fees over the 99 year term of the Agreement. The \$11,800,000 payment was recorded as prepaid rent and is being amortized over the remaining terms of the current agreement. Such amount is included in other assets of the Audubon Commission at December 31, 2000.

In consideration for the Audubon Commission's \$2,800,000 payment to the Board of Commissioners of the Port of New Orleans, the City, which became the sole owner of the Rivergate Facility (the site of the City's land-based casino) under the Agreement, agreed to transfer and assign the second \$280,000 of annual net income from the parking facilities at the Rivergate Facility to Audubon Commission for twenty years beginning with the 1992 calendar year. The balance due to the Audubon Commission of \$1,460,000 at December 31, 2000, is recorded in the general long-term debt account group. Because parking operations have been discontinued at the Rivergate Facility, the Agreement provides for a lump sum payment to Audubon Commission for the remaining payment discounted at seven percent, or in essence to pay the \$280,000 in monthly installments of \$16,667. \$1,465,000 of the Audubon Commission's \$2,800,000 payment is included in other assets of the Audubon Commission at December 31, 2000. As payments are received from the City of New Orleans, this account is being reduced for that portion of the payment representing return of principal, with the balance credited to interest income.

9. FUND BALANCE RESERVES

Certain fund balance amounts in the following funds have been reserved to indicate a restriction for a particular purpose. Details of the components of reserved fund balance at December 31, 2000 are as follows (amounts in thousands):

	Governmental Fund Types				Fiduciary Fund Type	Total
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	
Restitutions	\$ 23,294	\$ 1,739		\$ 14,816		\$ 40,679
Endowments					\$ 283	283
Long-term advances	253					253
Employees' pensions						
benefits					731,387	731,387
Debt service	1,831		\$ 35,796			37,627
Total	\$ 25,378	\$ 1,739	\$ 35,796	\$ 14,816	\$ 731,670	\$ 813,649

10. INTEREST INCOME

Interest earned on investments held by the City's capital projects fund, certain special revenue funds (Sidewalk Paving and Repaving, Traffic Court Judicial Expense, Department of Safety and Patrols-Donation, Virus Crime Commission and Municipal Court Judicial Expense) and certain agency funds (Clearing and Deposit) is recorded as revenue of the general fund. The amount of interest revenue recorded by the general fund on investments of the capital projects fund for the year ended December 31, 2000 was approximately \$4,044,000.

In addition, interest income on the nonexpendable trust fund is recorded in separate endowment income trust funds (expendable trust funds).

11. COMMITMENTS AND CONTINGENCIES

Operating Lease Agreements - The City has commitments under several operating lease agreements for equipment and facilities. These lease agreements are primarily for copier and data processing equipment, and for land and buildings. They are cancellable by the City at any time. However, City management believes that such leases will generally be renewed or replaced each year. Annual rent in 2000 for such operating lease agreements was \$5,213,000.

Claims and Judgments - The City is a defendant in a number of claims and lawsuits alleging, among other things, personal injury, police brutality, wrongful death, over collection of property taxes and improperly designed drainage systems.

Self-insurance - The City is self-insured for its motor vehicle fleet, general liability, police department, executive force, workers' compensation, hospitalization and unemployment losses and claims.

The City's claims are financed on a "pay-as-you-go" basis for its motor vehicle fleet, general liability and police department executive force losses. Premiums are charged to the City's various funds for the unemployment and worker's compensation self-insurance programs and to employees and the City's various funds for the hospitalization self-insurance program. Paid claims in excess of such premiums, if any, are funded by the general fund.

As of December 31, 2000, the City has determined, through an analysis of historical experience, the adequacy of the liability necessary to cover all losses and claims, both incurred and reported and incurred but not reported (IBNR), under its self-insurance programs. The liabilities of \$1,193,808 for motor vehicle fleet, \$60,849,808 for general liability and police department executive force, \$48,326,000 for workers' compensation and \$18,892,000 for hospitalization have been accrued in the general long-term debt account group, to the total amount of \$112,469,000. In December 2000, the City issued \$27,000,000 of certificates of indebtedness to provide funds to pay general settlements and judgments rendered against the City. As a result, \$27,000,000 (bond proceeds) was recorded as claims payable in the general fund and \$112,469,000 remained in general long-term debt account group.

Changes to the City's claims liability amounts in fiscal 1999 and 2000 were (amounts in thousands):

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year-End
General Liability and Police Liability:				
1999	\$0,902	4,318	3,435	79,786
2000	79,786	11,808	2,828	87,966
Workers' Compensation:				
1999	28,152	6,568	8,369	26,351
2000	26,351	16,844	12,368	40,335
Motor Vehicle Fleet:				
1999	588	563	514	587
2000	587	1,882	486	1,183
Disqualification and Unemployment:				
1999	7,348	40,324	36,286	11,333
2000	11,333	38,681	29,602	19,082
Total:				
1999	128,947	51,625	58,354	128,268
2000	128,268	68,727	55,488	139,387

Federal Financial Assistance Questioned Costs - The City receives federal financial assistance directly from federal agencies or passed through from other government agencies. Audits of the City's Schedule of Federal Financial Assistance periodically disclosed certain items or transactions as questioned costs. The ultimate resolution or determination as to whether the costs will be disallowed under the official grants will be made by the various funding sources and cannot be determined at this time.

Landfill Closing Costs - The City owns a closed landfill site located in the eastern portion of the City. State and federal laws require the City to cap the landfill and to monitor and maintain the site for thirty subsequent years. Additionally, the City owns another landfill site located in the eastern portion of the City. Under state and federal laws, the operator of this landfill site will be responsible for closing the landfill once its capacity is reached, and the City will be responsible for monitoring and maintaining the site for thirty subsequent years. The City recognizes a portion of the closure and postclosure care costs within the general long-term debt account group in each operating period even though actual payments will not occur until these landfills are capped and closed, respectively. The amount recognized each year to date is based on the landfills' capacities and as of the balance sheet date. As of December 31, 2000, the City had incurred a liability of \$12,711,090 which represents the amount of costs reported to date based on the 100 percent capacity of both landfills.

These amounts are based on what it would cost to perform all closure and postclosure care in 2000. Actual cost may be higher due to inflation, changes in technology, or changes in regulations and may need to be covered by charges from future tax revenue.

Arbitrage - The City has issued tax-exempt bonds which are subject to arbitrage regulations of the Internal Revenue Service which impose restrictions on the use of proceeds from tax-exempt bonds. If certain of these restrictions are not complied with, the bonds could lose their tax-exempt status retroactive to the date of original issuance and also result in the City being subject to arbitrage penalties. The City believes it is in compliance with the arbitrage regulations with respect to all of its tax-exempt bond issues.

Litigation - On December 1, 1999, the Internal Revenue Service ("IRS") notified the City that it was ceasing its investigation regarding "yield-bumping" allegations in connection with the City's General Obligation Refunding Bonds, Series 1999. On March 13, 2000, in response to this notification, the City voluntarily dismissed its lawsuits against the investment bankers who participated in refunding the Series 1999 Bonds. The City does not expect any further litigation regarding the yield-bumping allegations in relation to the General Obligation Refunding Bonds, Series 1999.

12. COMPONENT UNITS - PROPRIETARY FUNDS DISCLOSURES:

A. Cash and Time Certificates of Deposit

The carrying amount of component unit deposits at December 31, 2000 was \$180,958,000, and the bank balance was \$190,958,000. The component unit bank balances are categorized below (amounts in thousands) to give an indication of the level of risk assumed by the component unit at year-end. Category 1 includes insured or collateralized cash with securities held by the component unit or its agent in the component unit's name. Category 2 includes collateralized cash with securities held by the pledging financial institution's trust department or its agent in the component unit's name. Category 3 includes uncollateralized cash, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the component unit's name.

	Category			Total
	1	2	3	
Bank balances:				
Cash and certificates of deposit	<u>\$1,432</u>	<u>\$182,040</u>	<u>\$6,426</u>	<u>\$180,958</u>

B. Investments

These investments are categorized below (amounts in thousands) to give an indication of the level of risk assumed by the component unit at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the component unit or its agent in the component unit's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent in the component unit's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution or by its trust department or agent, but not in the component unit's name.

	Category			Carrying Amount
	1	2	3	
U.S. Government securities and instrumentalities	\$89,709	\$ 84,862	\$3,587	\$178,158
Corporate bonds		27,329		27,329
Equity securities		98,800		98,800
	<u>\$89,709</u>	<u>\$211,091</u>	<u>\$3,587</u>	<u>\$304,387</u>

Investments of the component units are carried at fair market value. Unrealized gains and losses on investments are reflected in the statement of revenues, expenses, and changes in retained earnings. The market value of the investment portfolio was greater than its cost by approximately \$190,000 at December 31, 2000.

C. Fixed Assets

A summary of proprietary component unit property, plant and equipment at December 31, 2000 follows (amounts in thousands):

	Orleans Parish Government (OWG)	Acadian Commission	New Orleans International Airport	Sewerage and Water Board	Municipal Police Bureau	French Quarter Corporation	Upper Parish Building Restoration Corporation	Local Board Development Corporation	Total
Land and land leasehold				\$ 19,550	\$ 1,000				\$ 20,550
Buildings, systems, etc.			\$ 204,000						\$ 204,000
Improvements		\$ 1,115,702	200,000	170,000	1,700	\$ 11,000	\$ 0,000	\$ 0,000	\$ 1,497,402
Water facility and equipment	\$ 3,500	14,000	4,000	300,000	0	1,000	0		\$ 322,500
Utility system			\$ 8,000	400,000					\$ 408,000
Land		0				0	0	0	0
	3,500	14,000	500,000	1,100,000	1,000	11,000	0	0	1,629,500
Less: accumulated depreciation	(1,000)	(80,000)	(200,000)	(400,000)	(1,000)	(0,000)	(0,000)	(0,000)	(681,000)
	2,500	13,200	300,000	700,000	0	11,000	0	0	1,016,500
Land and water rights			0	0	0	0	0	0	0
Construction in progress		0	0	0	0	0			0
Total	\$ 3,500	\$ 13,200	\$ 300,000	\$ 700,000	\$ 1,000	\$ 11,000	\$ 0,000	\$ 0,000	\$ 1,058,500

Construction in progress in the proprietary component units consists primarily of renovations to the New Orleans International Airport and the Sewerage and Water Board of New Orleans' construction of water, sewerage and drainage systems within the City. Outstanding commitments in complete three construction projects as of December 31, 2000 amounted to approximately \$11,487,000 for the New Orleans International Airport.

D. Long-Term Debt

The City is not liable for bonds issued by the Sewerage and Water Board of New Orleans and the New Orleans International Airport. Series 1983 Limited Tax bonds issued by the Acadian Commission represent special and limited obligations of the City payable from and secured solely by the proceeds of a special ad valorem tax. The outstanding balance of the Series 1983 bonds at December 31, 2000 was \$40,615,000.

The following represents debt service requirements for all significant component unit bonds outstanding at December 31, 2008. Interest payments for the Sewerage and Water Board of New Orleans, New Orleans International Airport and Audubon Commission of \$31,714,808, \$129,601,809 and \$10,747,686, respectively, are included. Amounts (in thousands) shown on individual component unit balance sheets are net of unamortized losses on refunding of \$-0-, \$21,301,809 and \$2,330,808 for the Sewerage and Water Board of New Orleans, New Orleans International Airport and Audubon Commission, respectively.

Year Ending December 31,	Audubon Commission	New Orleans International Airport	Sewerage and Water Board	Total
2001	\$ 5,988	\$ 20,348	\$ 12,132	\$ 38,688
2002	5,850	20,899	12,281	39,130
2003	5,880	21,891	12,237	39,214
2004	5,824	21,898	18,472	37,383
2005	5,877	21,253	18,429	37,432
2006 and thereafter	<u>61,687</u>	<u>264,216</u>	<u>140,744</u>	<u>466,151</u>
	<u>\$ 20,032</u>	<u>\$149,517</u>	<u>\$129,299</u>	<u>\$348,298</u>

B. Contributed Capital

The following proprietary component units received contributed capital in the following amounts as of December 31, 2008: New Orleans International Airport, \$394.6 million; Sewerage and Water Board of New Orleans, \$358.1 million; French Market Corporation, \$2.9 million; and Canal Street Development Corporation, \$8.4 million. Total contributed capital across these funds increased in 2008 by \$48.2 million from \$385.8 million to \$394 million. This increase resulted from grants to the New Orleans International Airport and the Sewerage and Water Board of New Orleans from federal and state agencies and the City of New Orleans, to finance the cost of construction of airport facilities and for the acquisition of property, plant and equipment, respectively.

B. Wireless 911 Service Implementation

In accordance with LRS 12-9003 et seq. and the Legislative Auditor Memorandum dated March 22, 2008, following is a summary of revenues derived from wireless service charges, how such funds were expended, and the progress of Phase I implementation.

As of December 31, 2008:

Total funds received from wireless service charges \$1,232,347

Expenditures made solely for wireless 9-1-1 \$ (3,482)

Percentage of balance of expenditures attributable to wireless 9-1-1 (total balance of expenditures multiplied by the percentage of wireless calls received by District to the total number of calls received) \$1,764,583

Status of FCC 94-181 Phase I Implementation

(Filed in accordance with LRS 33-9101 et seq.)

- 1) **Cingular Wireless** - Phase I implemented by carrier.
- 2) **Alltel Corp.** - Implementation expected to be complete in 2001.
- 3) **Sprint Spectrum** - Implementation expected to be complete in 2001.
- 4) **Nextel** - Implementation expected to be complete in 2001.
- 5) **SunComm** - Implementation expected to be complete in 2001.
- 6) **Venture Wireless** - Carrier has failed to respond to requests for agreement.
- 7) **VoiceStream Wireless** - Negotiations in progress.

Phase I has not been implemented as of December 31, 2000 (except for Cingular Wireless) for carriers listed above. The Orleans Parish Communications District is currently working with these carriers to allocate multi-parish cell tower coverage and methods to populate computer systems with addresses. Phase I implementation is expected to be complete in 2001 for all carriers.

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**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS**

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GENERAL FUND

GENERAL FUND
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Taxes:	\$ 18,635	\$ 14,509	\$ (3,111)
Real estate	1,299	8,175	1,779
Personal property			
Dedicated millage:			
Police	14,498	13,378	1,080
Fire	14,382	13,475	1,215
Library	1,586	6,768	(1,218)
Recreation	2,179	2,346	221
Parkway	2,118	2,346	221
Waste	1,868	2,072	204
Water - undedicated	158,462	158,711	1,389
Penalty and interest on delinquent taxes	2,442	2,335	(107)
Transfer and interest on delinquent taxes	25,868	18,846	(7,044)
Utilities	275	218	(57)
Chain sales	724	759	34
Heavyweight tickets		2,270	278
Amusement	2,089	168	(1,921)
Off-track betting	499		
Parking	1,858	1,592	(266)
Interchange tax		1	1
Documentary transaction	5,808	5,859	59
Franchise tax	745	754	84
Franchise tax	204,628	204,872	(2,218)
Transfer taxes			
License and permits:			
Electrical license	533	621	98
Air conditioning and gas filter license	118	85	(21)
Blending and portable license	28	8	(21)
Occupational license	8,213	8,213	(82)
Special operating engineer license	1	1	
Stationary engineer license	183	28	(44)
Miscellaneous license	123	243	18
Service fees	15	9	(11)

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT B-1

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GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Licenses and permits (continued)			
Franchises:			
Cox Communications	1,800	1,846	1,846
Energy	24,658	29,937	5,277
Hollisrub Telecommunications	3,158	4,249	1,091
Miscellaneous franchises	1,800	241	(1,559)
Percentage permits	1,799	1,298	(1,041)
Boats reg permits	3,158	3,540	190
Building permits	2,620	2,850	270
Mayor's permits	100	122	22
Mechanics permits	488	716	218
Taxi and chauffeurs permits	782	617	(165)
Massage parlor permits	1		(1)
Marsh Gins permits	1	28	19
Medical transportation vehicle permits	21	16	(5)
Freight hauling zone	56	32	(14)
Public right-of-way use	178	624	446
Miscellaneous	201	252	51
Total Licenses and permits	<u>46,144</u>	<u>51,628</u>	<u>1,276</u>
Intergovernmental:			
Federal aid - other	180	117	(17)
Federal Natural Resources Environment	121	81	(58)
State Revenue Sharing	2,288	2,626	337
State aid - FHBOR	774	774	
State aid - public safety		121	121
State aid - other	3,625	4,256	631
Parish transportation fund	4,850	4,850	
Automobile rental tax		62	62

(Continued)

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET (NOM-GAAP BUDGETARY BASIS) AND ACTUAL,
YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Intergovernmental (continued):			
Severance tax		13	13
Tobacco tax	2,803	2,804	(1)
Orleans Parish Canal, District Tripleport Tax	458	449	(49)
Total intergovernmental	<u>34,253</u>	<u>13,283</u>	<u>1,072</u>
Charges for services:			
Administration charge	19	3	(17)
Commercial disposal charges	49	163	147
Food/drink concessions	1	18	17
Licensing tags/fees		8	8
Emergency medical service charge	4,589	5,180	699
Sales - maps and documents	62	33	(29)
Fire protection - New Orleans Airport	2,179	2,138	(41)
Gross metering	100	41	(59)
Green Box	179	643	364
Indirect cost	2,817	1,864	(553)
Inspection fees, vacant buildings		1	1
Liquor abatement charge		144	144
Park entrance fees	58	33	(25)
Parking meters	4,213	2,999	(1,212)
Police and fire services - other	890	978	75
Public cemetery burial	74	28	(46)
Sanitation service charges	32,080	18,394	(1,406)
Service fees - unsalvageable buildings		48	48
Tax collection services:			
Liquor bonded	175		(175)
Orleans Parish School Board	1,560	1,140	(420)
Regional Transit Authority	489	745	256
Lien research service	150	189	101
Zoning, books and petitions	58	71	21
Data processing services - parish agencies		31	31
Maintenance of state highways	258	378	28
Towing and immobilization charges	658	811	161

(Continued)

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Charges for services (continued):			
Utility regulatory fees	4,808	4,887	87
Curbside recycling	2,368	2,833	(537)
Other	1,488	947	(543)
Material	308	118	30
Lakeview and Lake Charles fees	858	8	(847)
Total charges for services	<u>46,278</u>	<u>42,684</u>	<u>(3,671)</u>
Fines and forfeits:			
Fees and fees	11,588	8,378	(3,170)
Impounded cars	53	308	15
Traffic violations		2,834	2,834
Municipal court fees	74	48	(15)
Municipal court costs	30		(30)
Liquor fees	170	158	14
Administration/adjudication fees		12	12
Total fines and forfeits	<u>12,885</u>	<u>12,435</u>	<u>(253)</u>
Interest income:			
Interest income	2,880	8,879	828
Total interest income	<u>2,880</u>	<u>8,879</u>	<u>828</u>
Contributions, gifts and donations	<u>24,382</u>	<u>2,380</u>	<u>(22,002)</u>
Miscellaneous:			
Cash overage		170	170
Workers' compensation retroactive		174	174
Building and ground rental	863	1,229	288
Vending machine royalties		1	1

(Continued)

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Miscellaneous (continued):			
Pay phone royalties	150		(150)
Motorboat parking fees	3,934	3,934	(1)
Insurance proceeds	112	891	779
Other	5,319	11,446	6,127
Appropriations from prior year's fund balance	<u>4,382</u>		<u>(4,382)</u>
Total miscellaneous	<u>13,895</u>	<u>17,271</u>	<u>(3,376)</u>
Total revenues	<u>416,811</u>	<u>398,572</u>	<u>(18,239)</u>
Other financing sources:			
Operating transfers in	3,410	13,546	10,136
Transfer in from component unit	1,608	2,180	572
Proceeds from bond issuance		27,897	27,897
Reductions in prior year's outstanding commitments		<u>1,345</u>	<u>1,345</u>
Total other financing sources	<u>5,028</u>	<u>44,968</u>	<u>39,940</u>
Total revenues and other financing sources	<u>\$421,839</u>	<u>\$443,540</u>	<u>\$21,701</u>

(Continued)

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
General government:			
The Council:			
Personal services	\$ 3,130	\$ 3,137	\$ 751
Other operating expenditures	<u>7,411</u>	<u>7,411</u>	<u>—</u>
	<u>10,541</u>	<u>10,548</u>	<u>751</u>
The Mayor:			
Personal services	18,335	18,335	—
Other operating expenditures	<u>35,818</u>	<u>35,018</u>	<u>—</u>
	<u>54,153</u>	<u>53,353</u>	<u>—</u>
Department of Law:			
Personal services	3,388	3,388	—
Other operating expenditures	<u>7,287</u>	<u>7,287</u>	<u>—</u>
	<u>10,675</u>	<u>10,675</u>	<u>—</u>
Arrest and parol:			
Personal services	5,498	5,135	363
Other operating expenditures	<u>31,328</u>	<u>31,328</u>	<u>—</u>
	<u>36,826</u>	<u>36,463</u>	<u>363</u>
Department of Finance:			
Personal services	7,637	7,637	—
Other operating expenditures	<u>7,876</u>	<u>7,876</u>	<u>—</u>
	<u>15,513</u>	<u>15,513</u>	<u>—</u>
Unaffiliated boards and commissions:			
Personal services	3,548	3,519	29
Other operating expenditures	<u>663</u>	<u>668</u>	<u>5</u>
	<u>4,211</u>	<u>4,187</u>	<u>24</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT B-2

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GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
General government (continued):			
Department of Civil Service:			
Personal services	1,814	1,819	4
Other operating expenditures	402	402	—
	<u>2,216</u>	<u>2,221</u>	<u>4</u>
General services:			
Personal services	8,162	8,162	—
Other operating expenditures	2,518	2,513	42
	<u>10,679</u>	<u>10,675</u>	<u>42</u>
Total general government	<u>128,442</u>	<u>128,438</u>	<u>1,362</u>
Public safety:			
Department of Police:			
Personal services	89,418	89,418	—
Other operating expenditures	16,773	16,772	—
	<u>106,191</u>	<u>106,190</u>	<u>—</u>
Department of Fire:			
Personal services	55,991	55,991	—
Other operating expenditures	1,262	1,262	—
	<u>57,253</u>	<u>57,253</u>	<u>—</u>
Department of Safety and Permit:			
Personal services	2,621	2,503	118
Other operating expenditures	286	162	44
	<u>2,907</u>	<u>2,665</u>	<u>162</u>
Total public safety	<u>166,145</u>	<u>166,146</u>	<u>162</u>
Public works:			
Department of Public Works:			
Personal services	16,128	16,128	98
Other operating expenditures	7,428	7,427	1
	<u>23,556</u>	<u>23,555</u>	<u>100</u>

(Continued)

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -

BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

YEAR ENDED DECEMBER 31, 1999 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Public works (continued):			
Department of Sanitation:			
Personal services	3,229	3,214	8
Other operating expenditures	<u>26,444</u>	<u>26,444</u>	<u>—</u>
	<u>29,673</u>	<u>29,658</u>	<u>8</u>
Department of Property Management:			
Personal services	6,712	6,712	—
Other operating expenditures	<u>4,321</u>	<u>4,320</u>	<u>1</u>
	<u>11,033</u>	<u>11,032</u>	<u>1</u>
Department of Utilities:			
Personal services	884	875	8
Other operating expenditures	<u>120</u>	<u>128</u>	<u>(8)</u>
	<u>1,004</u>	<u>1,003</u>	<u>8</u>
Total public works	<u>39,159</u>	<u>39,842</u>	<u>(112)</u>
Health and human services:			
Department of Health:			
Personal services	8,887	8,843	144
Other operating expenditures	<u>1,851</u>	<u>1,845</u>	<u>16</u>
	<u>10,738</u>	<u>10,688</u>	<u>172</u>
Department of Human Services:			
Personal services	2,187	2,308	(7)
Other operating expenditures	<u>281</u>	<u>275</u>	<u>12</u>
	<u>2,468</u>	<u>2,583</u>	<u>(24)</u>
Total health and human services	<u>13,207</u>	<u>13,271</u>	<u>(78)</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT B-2

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GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Culture and recreation:			
Public Library:			
Personal services	5,159	5,159	
Other operating expenditures	<u>1,851</u>	<u>1,850</u>	<u>1</u>
	<u>6,910</u>	<u>6,909</u>	<u>1</u>
Historical District Landmarks Commission:			
Personal services	362	362	30
Other operating expenditures	<u>64</u>	<u>45</u>	<u>19</u>
	<u>426</u>	<u>407</u>	<u>49</u>
Vieux Carré Commission:			
Personal services	360	368	4
Other operating expenditures	<u>48</u>	<u>29</u>	<u>20</u>
	<u>408</u>	<u>417</u>	<u>24</u>
Museum of Art:			
Other operating expenditures	<u>248</u>	<u>260</u>	
	<u>248</u>	<u>260</u>	
Parkway and Parks Commission:			
Personal services	6,090	6,014	38
Other operating expenditures	<u>1,247</u>	<u>1,146</u>	<u>1</u>
	<u>7,337</u>	<u>7,260</u>	<u>39</u>
Department of Recreation:			
Personal services	6,298	5,812	486
Other operating expenditures	<u>1,812</u>	<u>1,812</u>	
	<u>8,110</u>	<u>7,624</u>	<u>486</u>
Total culture and recreation	<u>21,414</u>	<u>22,832</u>	<u>579</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT B-2

Page 5 of 5

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Revised Budget	Actual on Budgetary Basis	Variance - Favorable (Unfavorable)
Urban development and housing general services - community development:			
Personal services	247	242	5
Other operating expenditures	<u>73</u>	<u>73</u>	<u>—</u>
Total urban development and housing	<u>320</u>	<u>315</u>	<u>5</u>
Debt service:			
Principal	16,363	16,362	1
Interest and fiscal charges	<u>5,268</u>	<u>5,268</u>	<u>—</u>
Total debt service	<u>21,631</u>	<u>21,630</u>	<u>1</u>
Total expenditures	<u>415,824</u>	<u>411,879</u>	<u>3,945</u>
Other financing uses:			
Operating transfers out	2,312	2,312	—
Appropriations from prior year's fund balance		<u>2,352</u>	<u>(2,152)</u>
Other, net	<u>—</u>	<u>—</u>	<u>—</u>
Total other financing uses	<u>2,312</u>	<u>4,664</u>	<u>(2,152)</u>
Total expenditures and other financing uses	<u>\$418,136</u>	<u>\$416,543</u>	<u>\$1,593</u>
			(Included)

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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Significant special revenue funds are as follows:

New Orleans Economic Development - Used to account for funds allocated to programs designed to alleviate economic development problems, improve quality of life and provide jobs for the citizens of New Orleans.

Neighborhood Housing Improvement - Used to account for funds allocated to programs which repair and renovate housing in low-income areas.

Environmental Improvement - Used to account for funds received from fines, fees, costs and penalties and allocated to programs designed to improve health, housing, and environmental conditions in the City.

Rivergate Special Fund - Used to account for funds received from the Rivergate parking facilities which have been earmarked for payment to the Audubon Commission as per the "Riverfront Economic Development Agreement."

Rivergate Development Corporation - Used to account for and oversee the development of the land-based casino site.

Traffic Court Judicial Expense - Used to account for monies collected from contempt fines and penalties paid by persons charged with traffic violations and allocated to the proper administration of the court or officers of the individual judges.

Municipal Court Judicial Expense - Used to account for monies collected from bond forfeitures in connection with the administration of the Municipal Court or in other manners provided by law.

Department of Safety and Permit - Demolition - Used to account for funds allocated to the demolition of buildings or structures.

Music and Entertainment Commission - Used to account for funds allocated for programs designed to attract music and entertainment to the City.

Asset Seizure - Used to account for property confiscated from drug dealers by the police department to be used for crime fighting initiatives.

Plant a Tree Campaign - Used to account for funds allocated to programs designed for planting and beautifying trees, plants and flowers throughout the City.

Municipal Entertainment - Cox Cable - Used to account for funds allocated for programs related to video or online community service programming in New Orleans or the arts, humanities and culture of New Orleans.

Capital Improvement and Infrastructure - Used to account for funds allocated for the improvement of infrastructure within the City.

Grant Recipient Funds - Used to account for grants and other state and federal financial assistance.

CITY OF NEW ORLEANS, LOUISIANA

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

DECEMBER 31, 2010 (AMOUNTS IN THOUSANDS)

	National League of Cities	New Orleans Economic Development	Neighborhood Housing Improvement	Environmental Improvement	Rivergate Special Fund	Rivergate Development Corporation
ASSETS						
Cash	\$ 6		\$ 116	\$ 64	\$ 79	\$ 1,036
Investments, at cost or amortized cost		\$ 4,008	4,620	1,300	688	4,870
Accounts receivable (net, where applicable, of allowances for uncollectibles)				11		
Grants receivable						
Due from other funds		6,280	1	370		389
Due from other governments						
Due from component units	—	—	—	9	—	4
TOTAL ASSETS	\$ 6	\$ 10,288	\$ 4,716	\$ 1,320	\$ 679	\$ 6,309
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2	\$ 73	\$ 181	\$ 19		\$ 3
Due to other funds		7,290		480		3,900
Due to other governments						
Deferred revenues						
Advances from other funds						
Due to component units	—	—	—	—	—	—
Total liabilities	2	7,363	181	609	—	3,903
Fund balances:						
Reserved for encumbrances		838	266	159	\$ 11	390
Unreserved:						
Designated for subsequent year's expenditures		304				
Undesignated	4	4,135	4,181	989	667	604
Total fund balances	4	4,887	4,437	1,048	679	636
TOTAL LIABILITIES AND FUND BALANCES	\$ 6	\$ 12,255	\$ 4,716	\$ 1,550	\$ 679	\$ 6,139

Permits Control Fund	Piazza D'Artale Development	Traffic Court Judicial Expenses	Municipal Court Judicial Expenses	Sidewalk, Paving and Repairing	Special Event	Adopt a Pothole Program	Department of Safety and Permits - Demolition
\$ 80	\$ 1	\$ 1,588	\$ 489			\$ -	\$ 2
1,800	39			\$ 3	\$ 3		137
		388	264				344
337	3						8
<u>3</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>\$ 1,800</u>	<u>\$ 37</u>	<u>\$ 1,800</u>	<u>\$ 759</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 411</u>
		\$ 189 899	\$ 34 877			\$ -	\$ 158
			88	\$ 3			358
			<u>88</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
		248	239	3			258
		<u>248</u>	<u>239</u>	<u>3</u>	<u>—</u>	<u>—</u>	<u>258</u>
\$ 18	\$ 3						
<u>1,708</u>	<u>18</u>	<u>1,878</u>	<u>—</u>	<u>—</u>	<u>\$ 3</u>	<u>—</u>	<u>78</u>
<u>1,800</u>	<u>32</u>	<u>1,878</u>	<u>—</u>	<u>—</u>	<u>3</u>	<u>—</u>	<u>78</u>
<u>\$ 1,808</u>	<u>\$ 32</u>	<u>\$ 1,876</u>	<u>\$ 719</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 428</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Musik and Entertainment Commission	New Orleans Police Department - Crime Prevention	Asset Seizure	New Orleans War on Drugs	New Orleans Recreation Department
ASSETS					
Cash	\$ 155	\$ 1	\$ 186	\$ 8	\$ 49
Investments, at cost or unamortized cost	158		1,215		
Accounts receivable (net, where applicable, of allowances for doubtful debts)			198		
Grants receivable			388		
Due from other funds					
Due from other governments					
Due from component units	—	—	—	—	—
TOTAL ASSETS	<u>\$ 313</u>	<u>\$ 1</u>	<u>\$ 1,689</u>	<u>\$ 8</u>	<u>\$ 49</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 28		\$ 17		
Due to other funds			665		
Due to other governments					
Deferred revenues					
Advances from other funds					
Due to component units	—	—	—	—	—
Total Liabilities	<u>\$ 28</u>	<u>—</u>	<u>\$ 713</u>	<u>—</u>	<u>—</u>
Fund balances:					
Reserved for contingencies					
Unreserved:					
Designated for subsequent year's expenditures					
Undesignated	285	\$ 1	1,183	\$ 8	\$ 49
Total fund balances	<u>\$ 285</u>	<u>\$ 1</u>	<u>\$ 1,183</u>	<u>\$ 8</u>	<u>\$ 49</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 313</u>	<u>\$ 1</u>	<u>\$ 1,689</u>	<u>\$ 8</u>	<u>\$ 49</u>

New Orleans Film Commission	New Orleans Special Events	Vieux Carré Commission	Vieux Carré Restoration	Public Library Donations	Sanitation Recycling
\$.34	\$.7	\$.56	\$.1	\$.41	\$.8
48	58			94	40
<u>\$.81</u>	<u>\$.68</u>	<u>\$.56</u>	<u>\$.1</u>	<u>\$ 141</u>	<u>\$.48</u>
				\$.1	
				<u>.1</u>	
	\$.7				
<u>\$.81</u>	<u>.58</u>	<u>\$.56</u>	<u>\$.1</u>	<u>.170</u>	<u>\$.48</u>
<u>.81</u>	<u>.68</u>	<u>.56</u>	<u>.1</u>	<u>.170</u>	<u>.48</u>
<u>\$.81</u>	<u>\$.68</u>	<u>\$.56</u>	<u>\$.1</u>	<u>\$ 141</u>	<u>\$.48</u>

(Continued)

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Plant & Tree Campaign	Municipal Endowment- Dixie Casino	Capital Improvement and Infrastructure	Grant Recipient Funds	Total	
					2000	1999
ASSETS						
Cash	\$ 68	\$ 282	\$ 78	\$ 4,615	\$ 5,043	\$ 5,109
Investments, at cost or guaranteed cost		1,897	3,321	18,008	23,226	20,466
Accounts receivable (net, where applicable, of allowances for uncollectibles)		23			3,000	784
Grants - items receivable:				28,592	28,592	25,849
Due from other funds	3		1,338	64	1,405	475
Due from other governments				24,480	24,480	24,874
Due from component units					8	328
TOTAL ASSETS	\$ 73	\$ 2,272	\$ 2,541	\$ 27,256	\$ 128,413	\$ 98,994
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 3			\$ 3,897	\$ 3,798	\$ 3,318
Due to other funds				35,711	33,510	29,878
Due to other governments				180	180	58
Deferred revenues				34,992	35,582	70,008
Advances from other funds					262	292
Due to component units				308	384	120
Total liabilities	3			68,588	73,402	64,328
Fund balances:						
Reserved for contingencies	34	\$ 82			1,379	184
Unreserved:						
Designated for subsequent years' expenditures		3,146		17,948	19,874	33,968
Undesignated	35		\$ 3,540		32,815	21,392
Total fund balances	69	\$ 273	\$ 3,540	17,948	44,111	55,652
TOTAL LIABILITIES AND FUND BALANCES	\$ 73	\$ 2,272	\$ 2,541	\$ 27,256	\$ 128,413	\$ 98,994

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CITY OF NEW ORLEANS, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	National League of Cities	New Orleans Economic Development	Neighborhood Housing Improvement	Environment Improvement	Rivergate Special Fund	Rivergate Development Corporation
REVENUES:						
Taxes		\$ 1,985	\$ 1,985			
Intergovernmental						
Program income						
Fees and for fees				\$ 328		
Interest income		234	136			
Contributions, gifts and donations						
Miscellaneous						\$ 11,241
Total revenues		<u>2,245</u>	<u>2,121</u>	<u>328</u>		<u>11,241</u>
EXPENDITURES:						
General government						
Public safety						
Public works						
Health and human services				84		
Culture and recreation						
Urban development and housing			1,214			328
Economic development and assistance		<u>958</u>				
Total expenditures		<u>958</u>	<u>1,214</u>	<u>84</u>		<u>328</u>
Excess (deficiency) of revenues over expenditures		<u>1,287</u>	<u>907</u>	<u>244</u>		<u>10,913</u>
Other financing sources (uses):						
Operating transfers in						
Operating transfers out		<u>(888)</u>		<u>(481)</u>		<u>(23,882)</u>
Total other financing sources (uses)		<u>(888)</u>		<u>(481)</u>		<u>(23,882)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		<u>403</u>	<u>907</u>	<u>(237)</u>		<u>(1,969)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>\$ 4</u>	<u>4,484</u>	<u>3,643</u>	<u>1,228</u>	<u>1,628</u>	<u>1,228</u>
FUND BALANCES, END OF YEAR	<u>\$ 4</u>	<u>\$ 4,887</u>	<u>\$ 4,450</u>	<u>\$ 991</u>	<u>\$ 628</u>	<u>\$ 659</u>

Traffic Control Fund	Picnic Grounds Development	Traffic Court Judicial Expense	Municipal Court Judicial Expense	Sidewalk Paving and Repairing	Special Event	Adopt a Pothole Program	Department of Safety and Permits - Demolition
		\$ 2,000	\$ 600	\$ -		\$ 20	
\$1,804	-----	-----	-----	-----	-----	-----	-----
<u>1,804</u>	-----	<u>2,000</u>	<u>600</u>	-----	-----	<u>20</u>	-----
		2,000	1,700			20	
320							
-----	-----	-----	-----	-----	-----	-----	-----
<u>320</u>	-----	<u>2,000</u>	<u>1,700</u>	-----	-----	<u>20</u>	-----
710	-----	-----	(11,000)	-----	-----	-----	-----
		1,250	1,000				
-----	-----	<u>(1,000)</u>	-----	-----	-----	-----	-----
-----	-----	<u>500</u>	<u>1,000</u>	-----	-----	-----	-----
710		600	(600)				
3,000	\$ 20	<u>400</u>	<u>60</u>	-----	<u>20</u>	-----	<u>20</u>
<u>\$3,000</u>	<u>\$ 20</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 70</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	Musik and Entertain- ment Commission	New Orleans Police Department - Crime Prevention	Asset Seizure	New Orleans War on Drugs	New Orleans Recreation Department
REVENUES:					
Taxes					
Intergovernmental					
Program income					
Fees and licenses			\$ 103		
Interest income	\$ 7		29		
Contributions, gifts and donations	205				
Miscellaneous					
Total revenues	<u>212</u>	<u>—</u>	<u>132</u>	<u>—</u>	<u>—</u>
EXPENDITURES:					
General government					
Public safety			649		
Public works					
Health and human services					
Culture and recreation	109				
Urban development and housing					
Economic development and assistance	<u>109</u>	<u>—</u>	<u>649</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>109</u>	<u>—</u>	<u>649</u>	<u>—</u>	<u>—</u>
Income (deficiency) of revenues over expenditures	<u>103</u>	<u>—</u>	<u>483</u>	<u>—</u>	<u>—</u>
Other financing sources (uses):					
Operating transfers in					
Operating transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Income (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>103</u>	<u>—</u>	<u>483</u>	<u>—</u>	<u>—</u>
FUND BALANCES, BEGINNING OF YEAR	<u>148</u>	<u>\$ 1</u>	<u>3,213</u>	<u>\$ 8</u>	<u>\$ 49</u>
FUND BALANCES, END OF YEAR	<u><u>251</u></u>	<u><u>\$ 1</u></u>	<u><u>3,696</u></u>	<u><u>\$ 8</u></u>	<u><u>\$ 49</u></u>

New Orleans Film Commission	New Orleans Special Events	Vieux Carre Commission	Vieux Carre Restoration	Public Library Donations	Sanitation Recycling
\$ 10	\$ 3			\$ 150	\$ 3
<u>10</u>	<u>3</u>	<u></u>	<u></u>	<u>150</u>	<u>3</u>
121				290	
<u>121</u>	<u></u>	<u></u>	<u></u>	<u>290</u>	<u></u>
<u>1130</u>	<u>2</u>	<u></u>	<u></u>	<u>67</u>	<u>2</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
1125	3			67	3
<u>183</u>	<u>50</u>	<u>\$ 25</u>	<u>\$ 1</u>	<u>73</u>	<u>46</u>
<u>\$ 10</u>	<u>\$ 56</u>	<u>\$ 25</u>	<u>\$ 1</u>	<u>\$ 179</u>	<u>\$ 48</u>

(Continued)

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Plant A-Type Campaign	Municipal Redevelopment- Gas Cable	Capital Improvement and Infrastructure	Grant Recipient Funds	Total	
					2000	1999
REVENUES:						
Taxes			\$ 1,627		\$ 9,898	\$ 3,402
Intergovernmental				\$ 64,774	64,774	37,330
Program income				978	978	3,358
Fines and forfeits					873	3,688
Interest income	\$ 4	\$ 85	225	546	1,379	476
Contributions, gifts and donations	26	260			791	474
Miscellaneous					12,498	11,606
Total revenues	<u>30</u>	<u>345</u>	<u>1,852</u>	<u>65,798</u>	<u>80,391</u>	<u>62,986</u>
EXPENDITURES:						
General government				14,329	18,937	13,898
Public safety				8,783	3,437	1,249
Public works				439	463	617
Health and human services				3,466	3,463	7,218
Culture and recreation	139			1,829	1,696	1,523
Urban development and housing				30,332	31,974	2,731
Economic development and assistance				7,027	7,647	12,332
Total expenditures	<u>139</u>	<u>—</u>	<u>—</u>	<u>65,698</u>	<u>71,895</u>	<u>42,681</u>
Excess (deficiency) of revenues over expenditures	<u>(109)</u>	<u>345</u>	<u>1,852</u>	<u>3,583</u>	<u>18,496</u>	<u>20,305</u>
Other financing sources (uses):						
Operating transfers in					2,311	1,838
Operating transfers out				(176)	(14,661)	(8,298)
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>(176)</u>	<u>(12,350)</u>	<u>(6,460)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(109)</u>	<u>345</u>	<u>1,852</u>	<u>3,407</u>	<u>6,146</u>	<u>13,845</u>
FUND BALANCES, BEGINNING OF YEAR	<u>181</u>	<u>1,388</u>	<u>3,691</u>	<u>14,404</u>	<u>28,085</u>	<u>28,525</u>
FUND BALANCES, END OF YEAR	<u>\$.02</u>	<u>\$ 2,733</u>	<u>\$ 5,543</u>	<u>\$ 17,899</u>	<u>\$ 34,231</u>	<u>\$ 42,370</u>

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CITY OF NEW ORLEANS, LOUISIANA

GRANT RECEIPT FUNDS

COMBINED BALANCE SHEET

DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Department of Housing and Urban Development	Federal Justice Administration	FDOJ Office of Justice Programs	Federal Health Administration
ASSETS				
Cash	\$ 2,100	\$ 19	\$ 589	
Investments	318		4,806	
Grant loans receivable	58,879			
Due from other funds				
Due from other governments	<u>12,418</u>	<u>355</u>	<u>-----</u>	<u>\$ 1,508</u>
TOTAL ASSETS	<u>\$ 85,473</u>	<u>\$ 362</u>	<u>\$ 4,395</u>	<u>\$ 1,508</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,685	\$ 65	\$ 158	\$ 499
Due to other funds	11,748	342	768	1,316
Due to other governments				
Due to compensated units				
Deferred revenues	<u>58,576</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total liabilities	<u>44,009</u>	<u>207</u>	<u>926</u>	<u>1,715</u>
Fund balances:				
Reversions:				
Designated for subsequent year's expenditures	<u>1,476</u>	<u>-----</u>	<u>1,869</u>	<u>83</u>
Total fund balances	<u>1,476</u>	<u>-----</u>	<u>1,869</u>	<u>83</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 45,473</u>	<u>\$ 207</u>	<u>\$ 4,395</u>	<u>\$ 1,508</u>

Federal USAO	Department of Economic Development	Federal Energy Grant	Federal Department of Agriculture	Louisiana Commission on Law Enforcement	Department of Health and Human Resources	Environmental Protection Agency
\$ 1,833 5,296 8,836		\$ 18	\$ 113	\$ 336 337	\$ 321	
7,809	\$ 32	59		331	405	\$ 32
<u>\$ 21,384</u>	<u>\$ 32</u>	<u>\$ 78</u>	<u>\$ 113</u>	<u>\$ 868</u>	<u>\$ 528</u>	<u>\$ 32</u>
\$ 17 1,607	\$ 32	\$ 9	\$ 3	\$ 408 80	\$ 118 407	\$ 32
86 5,815						
9,746	32	9	3	488	528	32
11,638		21	188	394		
11,638		21	188	394		
<u>\$ 21,384</u>	<u>\$ 32</u>	<u>\$ 26</u>	<u>\$ 191</u>	<u>\$ 884</u>	<u>\$ 528</u>	<u>\$ 32</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

GRANT RECIPIENT FUNDS

COMBINED BALANCE SHEET

DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Louisiana Department of Public Safety	Federal Department of Labor	Louisiana Department of Education	Louisiana Department of Agriculture and Forest	Department of Culture, Recreation and Tourism
ASSETS					
Cash	\$ 15		\$ 1	\$ 2	
Investments					
Grants receivable					
Due from other funds			4		\$ 2
Due from other governments	<u>68</u>	<u>2</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL ASSETS	<u>\$ 83</u>	<u>\$ 2</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ 2</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable		\$ 2			
Due to other funds	\$ 83	5			
Due to other governments					
Due to component units					
Deferred revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>83</u>	<u>7</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balances:					
Unreserved:					
Designated for subsequent year's expenditures	<u>—</u>	<u>—</u>	<u>5</u>	<u>2</u>	<u>2</u>
Total fund balances	<u>—</u>	<u>—</u>	<u>5</u>	<u>2</u>	<u>2</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 83</u>	<u>\$ 7</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ 2</u>

Federal Department of Highway Administration	Department of Labor	Department of Resources	Traffic Count	Private Grants	Federal Department of Social Service	Total	
						2000	1999
\$ 83			\$ 85		\$ 1	\$ 4,601	\$ 5,438
						10,009	8,990
				\$ 1		10,040	11,649
						64	50
22	\$ 23	\$ 4			475	24,188	24,594
\$ 83	\$ 23	\$ 4	\$ 85	\$ 1	\$ 475	\$ 71,756	\$ 71,327
\$ 83	\$ 38	\$ 4			\$ 51	\$ 3,007	\$ 3,384
	879		\$ 85		475	18,101	20,381
						188	29
						188	
						38,182	31,649
61	732	4	85		475	60,186	71,733
				\$ 1		71,388	14,414
				1		71,880	14,414
\$ 83	\$ 23	\$ 4	\$ 85	\$ 1	\$ 475	\$ 71,756	\$ 71,327

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

GRANT RECIPIENT FUNDS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Department of Housing and Urban Development	Federal Justice Administration	FBI Office of Justice Programs	Federal Health Administration
REVENUES:				
Intergovernmental	\$ 31,708	\$ 2,412	\$ 4,363	\$ 8,140
Program income	498			
Interest income			62	
Total revenues	<u>32,206</u>	<u>2,412</u>	<u>4,425</u>	<u>8,140</u>
EXPENDITURES:				
General government	1,725	196	1,046	8,148
Public safety	1,808	1,621	623	
Public works	409			
Health and human services	160			
Culture and recreation	838			
Urban development and housing	30,832			
Economic development and assistance				
Total expenditures	<u>37,692</u>	<u>1,817</u>	<u>1,669</u>	<u>8,148</u>
Excess (deficiency) of revenues over expenditures	<u>4,514</u>		<u>2,756</u>	<u>(7)</u>
Other financing uses:				
Operating transfer out				
Total other financing uses				
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>4,514</u>		<u>2,756</u>	<u>(7)</u>
FUND BALANCES, BEGINNING OF YEAR:	<u>718</u>		<u>1,312</u>	<u>339</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,476</u>	<u>\$ -</u>	<u>\$ 3,068</u>	<u>\$ 332</u>

Federal UDAC	Department of Economic Development	Federal Energy Grant	Federal Department of Agriculture	Louisiana Commission on Law Enforcement	Department of Health and Human Resources	Environmental Protection Agency
\$ 783 484	—	\$ 79	\$ 215	\$ 3,258	\$ 2,882 398	\$ 8
783	—	79	215	3,258	3,080	8
		5	287	187 3,047	184	8
				58	2,774 187	
586	—	—	—	—	—	—
586	—	5	287	3,258	3,083	8
181	—	15	(32)	—	46	—
(1,789)	—	—	—	—	(46)	—
(1,889)	—	—	—	—	(46)	—
31	—	14	(32)	—	—	—
11,287	—	57	182	384	—	—
\$ (1,833)	\$ —	\$ 70	\$ (188)	\$ 384	\$ —	\$ —

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

GRANT RECIPIENT FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	Louisiana Department of Public Safety	Federal Department of Labor	Louisiana Department of Education	Louisiana Department of Agriculture and Forest	Department of Culture, Recreation and Tourism
REVENUES:					
Intergovernmental	\$ 1.0	\$ 5.0			
Program income	—	—	—	—	—
Interest income	—	—	—	—	—
Total revenues	<u>1.0</u>	<u>5.0</u>	—	—	—
EXPENDITURES:					
General government	2.0				
Public safety	—				
Public works	—				
Health and human services	—				
Culture and recreation	—				
Urban development and housing	—				
Economic development and assistance	—	5.0			
Total expenditures	<u>2.0</u>	<u>5.0</u>	—	—	—
Income (deficiency) of revenues over expenditures	—	—	—	—	—
Other financing uses:					
Operating transfers out	—	—	—	—	—
Total other financing uses	—	—	—	—	—
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	—	—	—	—	—
FUND BALANCES, BEGINNING OF YEAR	—	—	2.2	2.2	2.2
FUND BALANCES, END OF YEAR	<u>2.2</u>	<u>2.2</u>	<u>2.2</u>	<u>2.2</u>	<u>2.2</u>

Federal Department of Highway Administration	Department of Labor	Department of Resources	Traffic Court	Private Grants	Federal Department of Social Service	Total	
						2000	1999
\$ 97	\$ 3,806	\$ 13	\$ 49		\$ 955	\$ 64,704	\$ 37,700
						970	3,258
						598	582
97	3,806	13	49		955	66,270	41,540
		13	49		74	14,309	13,118
						6,788	7,248
						409	417
						3,898	6,484
						1,821	854
						30,001	1,761
	5,008				182	7,617	30,669
97	5,008	13	49		968	42,836	39,211
						3,552	2,011
						1179	958
						1179	958
						3,176	2,155
				\$ 1		14,414	12,138
\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 17,586	\$ 14,404

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TRUST AND AGENCY FUNDS

Pension trust funds are used to account for the accumulation of resources to be used for retirement annuities and death and disability benefits to employees covered by the various plans. Resources are contributed by employees at rates fixed by laws, and by the City at amounts determined by actuarial study.

The nonexpendable trust fund is used to account for all monies and all property acquired by donation and to be held intact. Monies are to be invested with the principal remaining intact and income accounted for in separate expendable trust funds.

Expendable trust funds are used to account for all monies and all property acquired by donation for a designated purpose, not required to be held intact. Significant expendable trust funds are as follows:

Delgado-Athens Plantation Commission - Used to account for funds generated from the operation of a sugar cane plantation.

Edward Winsor - Used to account for approximately 51,500 acres of land and waterbottoms in Jefferson, St. John the Baptist and Lafourche Parishes, Louisiana from the estate of Edward Winsor to the City of NEW ORLEANS, LOUISIANA, as Trustee, for a 100 year charitable trust. The beneficiaries of the trust include the City of NEW ORLEANS, LOUISIANA as beneficiary for several charitable purposes, Charity Hospital of NEW ORLEANS, LOUISIANA, Tulane University and The Salvation Army. Specific portions of the land or the income from the land were also set aside for the establishment and maintenance of specified structures for certain other organizations operating within the City of New Orleans, Louisiana. This trust was created by an Act of Donation dated August 4, 1934.

Emme Delgado Memorial - Used to account for funds which will bear in Delgado Community College.

Sivilian Legacy - Used to account for funds designated to establish a city dispensary for gratuitous dispensing of medicine and medical advice to the poor.

Institute of Mental Hygiene - Used to account for funds for the purpose of study, research and treatment in the field of mental hygiene and psychiatry.

Simon Merckheim - Used to account for funds for the purpose of purchasing books for the Public Library.

Helen Alder Levy Library - Used to account for funds for the purpose of establishment and maintenance of the Helen Alder Levy Memorial Room at the New Orleans Public Library.

Agency funds are used to account for all monies held by the City in a custodial capacity. Such monies are recorded as assets and equally offset by liabilities. These funds do not measure revenues, expenditures or expenses. The City's agency funds are as follows:

Clearing Fund - Used to account for money being held pending payment thereof to other funds as provided by law.

Deposit Fund - Used to account for money deposited under any ordinance or contract in connection with the exercise of any right or privilege for the purpose of guaranteeing performance of any obligation.

Error Fund - Used to account for money paid to or deposited with any officer, department or board under protest or held subject to the proper determination of the rights of the City.

CITY OF NEW ORLEANS, LOUISIANA

TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2009 (AMOUNTS IN THOUSANDS)

ASSETS	Pension Trust Funds	Nonexpendable Trust Fund	Expendable Trust Funds
Cash	\$ 5,356	\$ 11	\$ 479
Investments	578,934	387	7,553
Receivables:			
Accounts			189
Accounts receivable	4,358		
Contributions	152,833		
Other	242		
Due from other funds		1	644
Due from component units			87
Due from other governments			
Other assets	<u>33</u>	<u>—</u>	<u>12</u>
TOTAL ASSETS	<u>\$734,248</u>	<u>\$712</u>	<u>\$3,080</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	\$ 375		\$ 37
Other payables and accounts	2,786		
Due to other funds		\$ 14	148
Due to other governments			
Due to component units	<u>—</u>	<u>—</u>	<u>26</u>
Total liabilities	<u>3,161</u>	<u>14</u>	<u>221</u>
FUND BALANCES:			
Reserved for:			
Endowments		383	
Employers' pension benefits	733,187		
Unreserved - unassigned	<u>—</u>	<u>—</u>	<u>8,860</u>
Total fund balances	<u>733,187</u>	<u>383</u>	<u>8,860</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$734,248</u>	<u>\$712</u>	<u>\$3,080</u>

EXHIBIT D-1

Agency Funds			Total	
Clearing	Deposit	Expense	2006	1999
\$ 26,682	\$ 2,434	\$ 4,781	\$ 40,715	\$ 29,858
	5,867	185,371	778,134	626,824
	68		169	210
			4,290	3,218
			152,805	
			742	1,094
11,802	19	37	12,703	15,158
			87	12
784	34		818	800
			43	258
<u>\$ 41,268</u>	<u>\$ 8,444</u>	<u>\$ 180,388</u>	<u>\$ 983,672</u>	<u>\$ 664,458</u>
\$ 1,641	\$ 397	\$ 1,877	\$ 4,285	\$ 5,847
5,494	3,918	187,954	204,098	42,848
37,983	113	958	18,778	18,214
76,189			18,188	15,825
171			187	208
<u>41,388</u>	<u>4,444</u>	<u>180,388</u>	<u>340,485</u>	<u>81,893</u>
			265	266
			731,187	389,668
			<u>8,865</u>	<u>6,728</u>
			<u>738,177</u>	<u>396,662</u>
<u>\$ 41,268</u>	<u>\$ 8,444</u>	<u>\$ 180,388</u>	<u>\$ 983,672</u>	<u>\$ 664,458</u>

CITY OF NEW ORLEANS, LOUISIANA

PENSION TRUST FUNDS

COMBINED STATEMENT OF PLAN NET ASSETS DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

ASSETS	Firefighters'		Police Old System
	Old System	New System	
Cash	\$ 4,010	\$ 300	\$ 333
Investments	6,208	141,580	3,690
Receivables			
Account interest	21	2,488	14
Contributions	152,633		
Other	206		59
Due from other funds			
Other assets	2		
TOTAL ASSETS	\$ 163,343	\$ 144,258	\$ 3,696
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	\$ 3	\$ 173	
Other payables and accounts due to other funds	1,692	532	
Total liabilities	1,695	705	
FUND BALANCES:			
Reserved for:			
Employees' pension benefits	161,258	143,553	\$ 3,000
Total fund balances	161,258	143,553	3,000
TOTAL LIABILITIES AND FUND BALANCES	\$ 163,343	\$ 144,258	\$ 3,696

Exhibit G-2

Employee/ Retirement System	Total	
	2000	1999
\$ 738	\$ 5,356	\$ 2,584
318,646	320,804	583,432
1,597	4,350	3,559
	193,833	
417	143	1,194
<u>28</u>	<u>31</u>	<u>238</u>
<u>\$ 372,625</u>	<u>\$ 734,346</u>	<u>\$ 691,417</u>
\$ 393	\$ 333	\$ 331
1,353	2,765	1,338
<u>1,348</u>	<u>3,139</u>	<u>1,767</u>
<u>332,376</u>	<u>351,102</u>	<u>582,686</u>
<u>332,376</u>	<u>351,102</u>	<u>582,686</u>
<u>\$ 375,629</u>	<u>\$ 734,248</u>	<u>\$ 691,427</u>

CITY OF NEW ORLEANS, LOUISIANA

EXPENDABLE TRUST FUNDS

COMBINED BALANCE SHEET

DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Delgado- Alvarado Plantation Commission	Edward Weaver	Institute of Mental Hygiene	LaFache Mauk	Place DeFrance- Jean of Arc
ASSETS					
Cash	\$ 206	\$ 150	\$ 31	\$ 6	\$ 4
Investments	2,785	4,889			
Accounts receivable		192			
Due from other funds	128	708			
Due from component units	15				
Other assets	<u>12</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL ASSETS	<u>\$ 3,236</u>	<u>\$ 5,837</u>	<u>\$ 31</u>	<u>\$ 6</u>	<u>\$ 4</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable			\$ 33		
Due to other funds	\$ 142				
Due to component units	<u>36</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total liabilities	<u>178</u>	<u>—</u>	<u>33</u>	<u>—</u>	<u>—</u>
FUND BALANCES:					
Unreserved - undesignated	<u>3,058</u>	<u>\$ 5,837</u>	<u>38</u>	<u>\$ 6</u>	<u>\$ 4</u>
Total fund balances	<u>3,058</u>	<u>5,837</u>	<u>38</u>	<u>6</u>	<u>4</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,236</u>	<u>\$ 5,837</u>	<u>\$ 31</u>	<u>\$ 6</u>	<u>\$ 4</u>

EXHIBIT D-3

Steve Hornbain	Kwanis Club Low-Cost Sprinkler System	Bills West Premier Foundation	Bedowment Income	Total	
				2008	1999
\$ 9 54	\$ 3	\$ 3 4	\$ 44 603 7 36 32	\$ 479 7,553 108 844 87 12	\$1,579 6,814 108 128 13 12
_____	_____	_____	_____	_____	_____
<u>\$ 83</u>	<u>\$ 3</u>	<u>\$ 7</u>	<u>\$ 692</u>	<u>\$ 8,086</u>	<u>\$ 8,714</u>
			\$ 4 6	\$ 37 148 86	\$ 18 4 2
_____	_____	_____	_____	_____	_____
			10	321	29
<u>\$ 83</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>682</u>	<u>8,883</u>	<u>8,729</u>
<u>63</u>	<u>5</u>	<u>2</u>	<u>682</u>	<u>8,883</u>	<u>8,729</u>
<u>\$ 63</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ 682</u>	<u>\$ 8,086</u>	<u>\$ 8,714</u>

CITY OF NEW ORLEANS, LOUISIANA

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

	Delgado-Alfonso Plantation Commission	Edward Warner	Institute of Mental Hygiene	LaHache Music	Pless De Franco- Jean of Arc
REVENUES:					
Contributions, gifts and donations	\$ 109	\$ 961			
Interest income	<u>127</u>	<u>266</u>	<u>118</u>	<u>—</u>	<u>—</u>
Total revenues	<u>236</u>	<u>1,227</u>	<u>118</u>	<u>—</u>	<u>—</u>
EXPENDITURES:					
Health and human services			114		
Culture and recreation	<u>151</u>	<u>988</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>151</u>	<u>988</u>	<u>114</u>	<u>—</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185)	239	3		
FUND BALANCES, BEGINNING OF YEAR	<u>3,167</u>	<u>4,815</u>	<u>13</u>	<u>5_6</u>	<u>5_4</u>
FUND BALANCES, END OF YEAR	<u><u>2,982</u></u>	<u><u>5,054</u></u>	<u><u>16</u></u>	<u><u>5_6</u></u>	<u><u>5_4</u></u>

EXHIBIT D-4

Simon Hersheim	Kwanin Club Lee Gwille Spinkler System	Ella West Freeman Foundation	Endowment Income	Total	
				2000	1999
\$ 3				\$1,000	\$ 632
<u>2</u>		\$ 1	\$ 40	<u>312</u>	<u>310</u>
<u>6</u>		<u>1</u>	<u>40</u>	<u>1,312</u>	<u>1,142</u>
				114	146
				<u>1,325</u>	<u>628</u>
				<u>1,449</u>	<u>784</u>
0		1	40	136	364
<u>32</u>	\$ 3	<u>4</u>	<u>600</u>	<u>8,729</u>	<u>8,348</u>
<u>\$ 32</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 641</u>	<u>\$ 8,865</u>	<u>\$ 8,724</u>

CITY OF NEW ORLEANS, LOUISIANA

EXPENDABLE TRUST FUNDS - ENDOWMENT INCOME TRUST FUNDS COMBINING BALANCE SHEET DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Isaac Delgado Memorial	John McDonough School	Lafayette Cemetery No. 1 Under Will of Lily Violet	Mahalia Zimmerman Tomb
ASSETS				
Cash	\$ 21	\$ 8	\$ 3	\$ 3
Investments	300	2	2	
Due from other funds	3			
Due from component units				
Accounts receivable	—	—	—	—
TOTAL ASSETS	<u>\$ 304</u>	<u>\$ 8</u>	<u>\$ 5</u>	<u>\$ 3</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable				
Due to other funds	—	—	—	—
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCES:				
Unreserved - undesignated	\$ 304	\$ 8	\$ 5	\$ 3
Total fund balances	<u>304</u>	<u>8</u>	<u>5</u>	<u>3</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 304</u>	<u>\$ 8</u>	<u>\$ 5</u>	<u>\$ 3</u>

Mrs. Otto Joachim	Sickles Legacy	Helen Adler Lerry Library	Total	
			2000	1999
\$ 1	\$ 18		\$ 48	\$ 32
	208	\$ 39	603	568
	13		16	
	12		15	37
	1	6	7	6
<u>\$ 1</u>	<u>\$ 236</u>	<u>\$ 45</u>	<u>\$ 682</u>	<u>\$ 643</u>
		\$ 4	\$ 4	\$ 4
	<u>\$ 3</u>	<u>3</u>	<u>6</u>	<u>8</u>
	<u>3</u>	<u>3</u>	<u>18</u>	<u>2</u>
<u>\$ 1</u>	<u>203</u>	<u>38</u>	<u>652</u>	<u>638</u>
<u>1</u>	<u>203</u>	<u>38</u>	<u>652</u>	<u>638</u>
<u>\$ 1</u>	<u>\$ 236</u>	<u>\$ 45</u>	<u>\$ 682</u>	<u>\$ 643</u>

CITY OF NEW ORLEANS, LOUISIANA

EXPENDABLE TRUST FUNDS - ENDOWMENT INCOME TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES

YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Isaac Delgado Memorial	John McDonough School	Lafayette Cemetery No. 1 Under Will of Lilly Violet	Michaela Zimmerman Trust
REVENUES				
Interest income	<u>\$.28</u>	—	—	—
Total revenues	<u>.28</u>	—	—	—
EXCESS OF REVENUES OVER EXPENDITURES	.28			
FUND BALANCES, BEGINNING OF YEAR	<u>268</u>	<u>\$.8</u>	<u>\$.5</u>	<u>\$.3</u>
FUND BALANCES, END OF YEAR	<u>268</u>	<u>\$.8</u>	<u>\$.5</u>	<u>\$.3</u>

EXHIBIT D-6

Mrs. Otto Josephine	Sickles Legacy	Helen Adler Levy Library	Total	
			2000	1990
_____	\$ 13	\$ 2	\$ 46	\$ 46
_____	15	2	46	46
	13	2	46	46
\$ 1	218	36	636	591
\$ 1	\$ 233	\$ 38	\$ 682	\$ 636

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT D-2

Page 1 of 2

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
CLEARING FUND				
ASSETS				
Cash	\$ 27,711	\$ 2,644,284	\$ 2,645,373	\$ 26,622
Due from other funds	15,021	15,844	19,003	11,862
Due from other governments	640	793	679	754
	<u>\$43,372</u>	<u>\$2,660,921</u>	<u>\$2,665,055</u>	<u>\$40,288</u>
LIABILITIES				
Accounts payable	\$ 5,070	\$ 38,535	\$ 40,262	\$ 3,343
Other payables and accruals	4,984	348,271	347,381	5,854
Due to other funds	13,962	34,876	34,895	13,943
Due to other governments	19,625	2,148,831	2,148,287	18,169
Due to component units	221	131	221	131
	<u>\$43,372</u>	<u>\$2,560,552</u>	<u>\$2,560,966</u>	<u>\$40,288</u>
DEPOSIT FUND				
ASSETS				
Cash	\$ 1,700	\$ 26,919	\$ 25,298	\$ 3,321
Investments	5,812	13,045	18,978	5,859
Accounts receivable	123	60	123	60
Due from other funds		19		19
Due from other governments	162	1,859	1,818	54
	<u>\$ 7,802</u>	<u>\$ 38,953</u>	<u>\$ 38,319</u>	<u>\$ 8,414</u>
LIABILITIES				
Accounts payable	\$ 200	\$ 2,344	\$ 2,108	\$ 343
Other payables and accruals	7,648	3,274	2,848	7,974
Due to other funds	48	163	100	113
	<u>\$ 7,802</u>	<u>\$ 2,781</u>	<u>\$ 2,340</u>	<u>\$ 8,414</u>

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT D-7

Page 2 of 2

AGENCY FUNDS

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
EXPENDITURE FUND				
ASSETS				
Cash	\$ 3,403	\$ 334,768	\$ 332,440	\$ 4,781
Investments	38,424	243,948	88,827	185,571
Due from other funds		22		22
	<u>\$ 41,827</u>	<u>\$ 578,738</u>	<u>\$ 421,267</u>	<u>\$ 190,389</u>
LIABILITIES				
Accounts payable	\$ 3,438	\$ 32,243	\$ 33,792	\$ 1,871
Other payables and accounts	29,277	201,529	42,832	187,994
Due to other funds	148	948	188	908
Due to component units	36	8	44	
	<u>\$ 32,899</u>	<u>\$ 334,728</u>	<u>\$ 78,856</u>	<u>\$ 158,789</u>
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 31,847	\$ 5,000,890	\$ 5,001,871	\$ 35,867
Investments	36,366	354,588	89,797	391,458
Accounts receivable	123	68	123	68
Due from other funds	15,821	15,900	15,833	15,888
Due from other governments	802	3,843	3,597	848
	<u>\$ 84,959</u>	<u>\$ 5,375,683</u>	<u>\$ 5,112,621</u>	<u>\$ 298,121</u>
LIABILITIES				
Accounts payable	\$ 3,686	\$ 64,420	\$ 69,183	\$ 3,879
Other payables and accounts	41,326	323,614	383,082	291,912
Due to other funds	38,159	23,686	23,154	38,691
Due to other governments	15,623	2,148,784	2,148,287	16,220
Due to component units	257	128	382	103
	<u>\$ 84,051</u>	<u>\$ 2,577,632</u>	<u>\$ 2,604,586</u>	<u>\$ 240,705</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

This account group is used to account for fixed assets which are not used in proprietary fund operations or accounted for in trust funds.

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT E-1

SCHEDULE OF GENERAL FIXED ASSETS BY ASSET CLASS AND SOURCE
DECEMBER 31, 1990 (AMOUNTS IN THOUSANDS)

General fixed assets:	
Land	\$ 30,815
Buildings and improvements	381,637
Equipment	66,198
Construction in progress	<u>318,865</u>
Total general fixed assets:	<u>\$ 797,515</u>
Investment in general fixed assets from:	
Special revenue funds	\$ 8,446
Capital projects funds	
General obligation bonds	120,839
Federal grants	40,871
State grants	20,160
Miscellaneous capital funds	13,436
Gifts	2,566
Miscellaneous sources	13,864
General fund sources	56,138
Unidentified sources ^a	<u>128,219</u>
Total investment in general fixed assets:	<u>\$ 398,719</u>

^a Purchased prior to January 1, 1982, for which a funding source could not be identified.

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT B-2

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

Function and Activity	Land	Buildings and Improvements	Equipment	Total
General government:				
The Council			\$ 320	\$ 320
The Mayor	\$ 448	\$ 12,568	3,450	16,466
Department of Law			164	164
Judicial and Paralegal			1,080	1,080
Department of Finance			1,761	1,761
Unaffiliated boards and commissions		446	1,558	2,004
Department of Civil Service			83	83
General services			74	74
General government	<u>14,378</u>	<u>65,213</u>	<u>7,116</u>	<u>76,707</u>
Total general government	<u>14,826</u>	<u>76,224</u>	<u>8,713</u>	<u>100,000</u>
Public safety:				
Department of Police	3,868	11,833	24,000	37,701
Department of Fire	893	8,508	9,880	19,408
Department of Safety and Permits		4,368	130	4,498
Total public safety	<u>4,761</u>	<u>24,709</u>	<u>24,010</u>	<u>61,480</u>
Public works:				
Department of Streets		338	11,286	11,724
Department of Sanitation	536	6,464	1,751	8,351
Department of Property Management		3,845	1,380	5,225
Department Utilities				
Total public works	<u>536</u>	<u>10,647</u>	<u>13,017</u>	<u>24,200</u>
Health and Human Services:				
Department of Health	49	8,353	1,400	9,802
Department of Human Services	160	6,942	283	7,385
Total health and human services	<u>209</u>	<u>15,295</u>	<u>1,683</u>	<u>17,187</u>
Culture and recreation:				
Public Library	475	3,239	1,564	5,278
Cultural Commission		3,380	305	3,685
Department of Recreation	12,538	58,572	3,553	74,663
Total culture and recreation	<u>13,013</u>	<u>61,951</u>	<u>5,422</u>	<u>80,386</u>
Urban development and housing			3,170	3,170
Economic development and assistance			83	83
Total general fixed assets allocated to initiatives	<u>336,835</u>	<u>3,281,632</u>	<u>3,65,171</u>	<u>708,669</u>
Construction in progress				<u>218,095</u>
Total general fixed assets				<u>\$ 926,764</u>

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

Function and Activity	General Fixed Assets January 1, 2020	Additions	Reductions	General Fixed Assets December 31, 2020
General government:				
The Council	\$ 752	\$ 85	\$ 297	\$ 520
The Mayor	15,622	806		16,428
Department of Law	187	38	41	184
Judicial and Paralegal	1,053	35	34	1,095
Department of Finance	1,540	258	35	1,763
Unstarred boards and commissions	2,233	129	399	2,063
Department of Civil Service	87	25	19	93
General services	34			34
General government	<u>78,432</u>	<u>1,473</u>	<u>835</u>	<u>79,070</u>
Total general government	<u>79,184</u>	<u>1,473</u>	<u>835</u>	<u>80,822</u>
Public safety:				
Department of Police	34,981	864		35,845
Department of Fire	18,728	712		19,440
Department of Safety and Permits	4,275	18		4,293
Total public safety	<u>57,984</u>	<u>1,594</u>		<u>59,578</u>
Public works:				
Department of Streets	18,432	1,779		20,211
Department of Sanitation	8,217	154		8,371
Department of Property Management	2,512	2,220	146	4,590
Department Utilities	60	13	183	90
Total public works	<u>29,221</u>	<u>4,166</u>	<u>329</u>	<u>33,058</u>
Health and human services:				
Department of Health	5,872	799	657	5,914
Department of Human Services	6,508		33	6,475
Total health and human services	<u>12,380</u>	<u>799</u>	<u>690</u>	<u>12,489</u>
Culture and recreation:				
Public Library	8,505	492	120	8,877
Cultural Commission	2,501		23	2,478
Department of Recreation	22,481	2,498		24,979
Total culture and recreation	<u>33,487</u>	<u>2,990</u>	<u>143</u>	<u>36,334</u>
Urban development and housing	<u>1,206</u>	<u>336</u>	<u>752</u>	<u>1,790</u>
Economic development and assistance	<u>79</u>	<u>4</u>		<u>83</u>
Construction in progress	<u>202,347</u>	<u>12,130</u>	<u>8,422</u>	<u>206,055</u>
Total general fixed assets	<u><u>3,497,892</u></u>	<u><u>222,581</u></u>	<u><u>9,120</u></u>	<u><u>3,588,123</u></u>

PORT SERVICE REQUIREMENTS

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT F-1

SCHEDULE OF GENERAL BONDED SERVICE REQUIREMENTS UNTIL MATURITY
DECEMBER 31, 2068 (AMOUNTS IN THOUSANDS)

Year	General Obligations Bonds	
	Principal	Interest
2001	\$ 39,000	\$ 32,800
2002	36,950	31,579
2003	34,080	29,575
2004	34,364	28,254
2005	23,694	41,858
2006	23,683	41,863
2007	19,695	41,813
2008	19,668	41,868
2009	19,207	41,756
2010	19,315	41,466
2011	20,879	41,189
2012	20,287	40,626
2013	20,298	40,303
2014	20,623	38,663
2015	20,890	38,080
2016	21,185	38,889
2017	21,463	37,688
2018	21,889	36,894
2019	45,070	14,134
2020	45,065	13,497
2021	48,160	8,739
2022	14,685	3,808
2023	14,630	3,808
2024	14,860	4,354
2025	15,030	3,290
2026	13,285	2,426
2027	5,588	1,654
2028	6,899	1,658
2029	6,315	618
2030	2,760	798
	<u>\$645,271</u>	<u>\$795,419</u>

COMPONENT UNITS - GOVERNMENTAL FUNDS

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT G-1

COMPONENT UNITS - GOVERNMENTAL FUNDS
COMBINED BALANCE SHEET
DECEMBER 31, 2008 (AMOUNTS IN THOUSANDS)

ASSETS	Downtown Development District	New Orleans Tourism Marketing Corporation	New Orleans Economic Development Corporation	New Orleans Building Corporation	Total	
	2008	2008	2008	2008	2008	2008
Cash	\$ 1,567	\$ 2,400	\$ 340		\$ 4,307	\$ 4,307
Investments, at cost or amortized cost	2,291				2,291	2,291
Receivables (net, where applicable, of allowances for uncollectibles)						
Accounts	1,084	21	180		1,285	834
Accounts receivable	28				28	28
Due from primary government				\$ 100	100	
Due from other governments	60	1,487			1,547	1,547
Other assets	834	95	2,193	18	3,079	3,045
TOTAL ASSETS	\$ 5,884	\$ 4,002	\$ 2,543	\$ 148	\$ 12,604	\$ 10,837
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities:						
Accounts payable	\$ 1,068	\$ 1,152	\$ 3		\$ 2,214	\$ 900
Other payables and accounts	68	7		\$ 24	99	68
Due to primary government	568			806	875	1,270
Deferred revenues	1,188	1,009			2,198	1,864
Total liabilities	3,092	2,168	3	118	5,381	3,902
Equity and other credits:						
Revenues to general fund assets	794	83			878	845
Fund balances:						
Reserved for capital projects	711				711	1,629
Permanently restricted			\$ 2,180		2,180	2,180
Unreserved:						
Designated for subsequent year's expenditures	3,243	796			4,039	3,658
Undesignated		1,023	443	18	1,573	1,587
Total fund balances	3,004	3,719	2,543	18	9,284	6,693
Total equity and other credits	3,813	3,868	2,543	18	7,244	7,536
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 5,884	\$ 4,027	\$ 2,543	\$ 148	\$ 12,604	\$ 10,837

CITY OF NEW ORLEANS, LOUISIANA

EXHIBIT G-2

COMPONENT UNITS - GOVERNMENTAL FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Downtown Development District	New Orleans Tourism Marketing Corporation	New Orleans Economic Development Corporation	New Orleans Building Corporation	Total	
					2006	2005
REVENUES:						
Taxes	\$ 4,789	\$ 5,435			\$ 10,224	\$ 8,077
Interest income	271	78			349	303
Miscellaneous	182	2,272	\$ 592		3,112	2,128
Total revenues	<u>5,242</u>	<u>7,785</u>	<u>592</u>		<u>13,619</u>	<u>10,508</u>
EXPENDITURES:						
General government	3,643	4,648	117	\$ 512	\$ 8,920	6,483
Public works	1,028				1,028	805
Culture and recreation	3,184	5,265			8,449	5,488
Total expenditures	<u>7,855</u>	<u>9,913</u>	<u>117</u>	<u>512</u>	<u>18,397</u>	<u>12,776</u>
Excess (deficiency) of revenues over expenditures	(2,613)	488	475	(112)	178	(1,175)
Other financing sources (uses):						
Operating transfer in				520	520	
Other, net	(452)				(452)	
Total other financing sources (uses)	<u>(452)</u>			<u>520</u>	<u>(12)</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing net	(3,065)	488	475	78	(12)	(1,175)
FUND BALANCES, BEGINNING OF YEAR:	<u>3,288</u>	<u>1,292</u>	<u>2,311</u>		<u>6,891</u>	<u>3,028</u>
FUND BALANCES, END OF YEAR:	<u>\$ 2,823</u>	<u>\$ 1,780</u>	<u>\$ 2,786</u>	<u>\$ 78</u>	<u>\$ 7,467</u>	<u>\$ 4,681</u>

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COMPONENT LISTS - PROPRIETARY FUNDS

CITY OF NEW ORLEANS, LOUISIANA

COMPONENT UNITS - PROPRIETARY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2009 (AMOUNTS IN THOUSANDS)

	Orleans Parish Communication District	Audubon Commission	New Orleans International Airport	Sewerage and Water Board
ASSETS				
Current assets:				
Cash	\$ 773	\$ 666	\$ 3,097	\$ 1,790
Investments	3,340		20,661	175,680
Receivables (net of allowances for uncollectibles):				
Property taxes				638
Accounts	589	535	12,979	11,884
Accrued interest		34	394	2,132
Grants				217
Other		32		1,284
Due from other component units				
Due from primary government			17	1,098
Inventory of supplies		418	148	6,216
Prepaid expenses and deposits		451	908	832
Total current assets	<u>4,692</u>	<u>2,606</u>	<u>38,518</u>	<u>282,397</u>
Advances to primary government				
Restricted assets - cash and investments:				
Customer deposits				5,360
Construction account				87,480
Current debt service account		3,282	5,004	9,076
Future debt service account			9,971	12,097
Contingency (general and replacement) account			3,174	
Operation and maintenance account			6,367	
Capital improvements		262	48,062	79,648
Finance funds			41	
Health insurance reserve				9,808
Other			3,282	212
Total restricted assets		<u>3,544</u>	<u>64,834</u>	<u>185,701</u>
Property, plant and equipment - at cost, less accumulated depreciation	<u>836</u>	<u>102,672</u>	<u>382,754</u>	<u>833,222</u>
Other assets		<u>12,129</u>	<u>4,081</u>	<u>3,197</u>
TOTAL ASSETS	<u>\$ 5,428</u>	<u>\$ 148,149</u>	<u>\$ 490,187</u>	<u>\$ 1,311,721</u>

Municipal Yacht Harbor Management Corporation	French Market Corporation	Upper Portables Building Restoration Corporation	Canal Street Development Corporation	Total	
				2000	1999
\$ 17 1,632	\$ 685 225	\$ 1,000	\$ 1,485	\$ 9,376 282,823	\$ 9,074 295,979
				694	183
37	141	30	339	26,484	28,299
				2,518	2,189
	91			217	3,879
	34			1,397	2,365
			1,845	34	475
				3,688	2,979
				6,812	8,145
	75	137		3,425	1,953
1,736	1,375	1,182	4,070	281,971	345,894
405				485	3,371
				5,360	5,213
	412			87,842	56,864
	300			11,387	9,898
	178	3,999		23,747	18,334
				1,174	3,270
	1,728			8,072	5,952
	1,868			127,241	180,348
				41	1,887
308	58			8,080	13,244
308	4,347	3,299		3,247	6,778
				273,781	219,686
3,888	7,814	7,612	8,102	1,456,718	1,485,982
	57	67		23,982	26,127
36,719	\$ 15,589	\$ 10,495	\$ 12,375	\$ 2,818,883	\$ 1,980,173

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CITY OF NEW ORLEANS, LOUISIANA

COMPONENT UNITS - PROPRIETARY FUNDS

COMBINED BALANCE SHEET

DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Orleans Parish Communications District	Audubon Commission	New Orleans International Airport	Sewerage and Water Board
LIABILITIES AND EQUITY				
Current liabilities (payable from current assets)				
Accounts payable	\$ 60	\$ 4,091	\$ 4,836	\$ 15,347
Retainages payable				265
Other payables and accruals	11	1,663	2,382	48,611
Due to other component units				
Due to primary government	79		460	231
Deferred revenues				
Total current liabilities				
(payable from current assets)	130	5,855	7,218	56,814
Current liabilities (payable from restricted assets)				
Retainages payable				1,698
Capital projects payable			1,858	
Accrued interest		175	1,389	174
Limited tax bonds		3,497		
Bonds payable, current portion			8,348	5,388
Revenue bonds				
Deposits and other		1,212		5,368
Total current liabilities (payable from restricted assets)		3,722	11,694	13,298
Total current liabilities	118	8,799	18,114	70,112
Long-term liabilities				
Claims payable				6,506
Leases payable				
Limited tax bonds (net of current portion)		42,807		
Revenue bonds (net of current portion)		37,040		
Less unamortized discounts		(1,362)		
Refunding bonds (net of current portion and unamortized fees on advance refunding)				
Other		596	168,614	122,380
Total long-term liabilities		79,143	168,614	128,886
Total liabilities	118	87,942	208,798	199,098
Equity:				
Contributed capital			798,564	186,131
Reserve for employees pension benefits				176,378
Retained earnings:				
Reserve for property, plant and equipment				683,364
Reserve for bond debt service			19,843	15,883
Reserve for capital improvements			2,888	76,698
Unreserved	5,328	71,553	50,183	
Total retained earnings	5,328	71,553	62,831	718,115
Total fund equity	5,328	71,553	281,299	1,149,812
TOTAL LIABILITIES AND FUND EQUITY	55,458	5,140,148	5,498,187	5,138,915

Municipal Yacht Harbor Management Corporation	French Market Corporation	Upper Portland Building Restoration Corporation	Canal Street Development Corporation	Total	
				2000	1999
\$ 34	\$ 151	\$ 18	\$ 1	\$ 24,818	\$ 39,193
129	543		30	383	506
		34		44,780	39,761
	180	408		34	455
	5		7	1,162	2,082
				52	21
<u>143</u>	<u>838</u>	<u>452</u>	<u>38</u>	<u>79,991</u>	<u>38,980</u>
				1,980	1,514
				1,980	5,197
	30	18		2,137	2,649
		179		1,497	1,417
	88			13,884	15,101
				929	829
		<u>182</u>		<u>8,617</u>	<u>8,181</u>
	98	<u>389</u>		<u>28,825</u>	<u>32,128</u>
<u>143</u>	<u>936</u>	<u>731</u>	<u>38</u>	<u>98,816</u>	<u>92,088</u>
				6,534	4,658
					4,887
				40,803	36,139
1,808	1,575			13,548	84,458
				(1,263)	(1,346)
		4,785		316,579	301,181
				894	871
<u>1,808</u>	<u>1,575</u>	<u>4,785</u>		<u>388,495</u>	<u>358,368</u>
<u>2,643</u>	<u>2,493</u>	<u>5,485</u>	<u>38</u>	<u>486,431</u>	<u>443,336</u>
	2,894		8,362	383,851	353,448
				176,578	171,334
410				683,794	697,827
	4,367			29,592	25,408
	1,821			85,459	64,857
4,266	1,806	5,818	5,775	168,680	149,279
<u>4,676</u>	<u>8,124</u>	<u>5,818</u>	<u>5,775</u>	<u>583,446</u>	<u>593,440</u>
<u>4,676</u>	<u>31,618</u>	<u>5,818</u>	<u>12,127</u>	<u>1,537,596</u>	<u>1,483,117</u>
<u>25,712</u>	<u>\$33,585</u>	<u>\$18,493</u>	<u>\$12,125</u>	<u>\$2,018,387</u>	<u>\$1,986,172</u>

CITY OF NEW ORLEANS, LOUISIANA

COMPONENT UNITS - PROPRIETARY FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS YEAR ENDED DECEMBER 31, 2000 (AMOUNTS IN THOUSANDS)

	Orleans Parish Communications District	Audubon Commission	New Orleans International Airport	Sewerage and Water Board
Operating revenues:				
Charges for services		\$ 23,800	\$ 68,718	\$ 184,157
Tax revenues				35,294
Other	—	718	—	—
Total operating revenues	—	<u>24,518</u>	<u>68,718</u>	<u>149,451</u>
Operating expenses:				
Personnel services	\$ 329	13,157	17,871	31,934
Contractual services	1,901	11,428	30,528	62,686
Materials and supplies	56	—	1,997	—
Depreciation and amortization	456	3,949	23,816	28,582
Other	288	—	—	12,481
Total operating expenses	<u>2,930</u>	<u>31,154</u>	<u>62,212</u>	<u>135,603</u>
Operating income (loss)	<u>(2,930)</u>	<u>(6,636)</u>	<u>(6,494)</u>	<u>4,788</u>
Nonoperating revenues (expenses):				
Interest revenue	151	884	3,213	13,286
Interest expense	—	(3,719)	(14,734)	(5,179)
Indebtedness taxes	3,186	7,251	—	6
Specific grants - The Audubon Institute, Inc.	—	3,888	—	—
Other - net	67	3,145	32,776	2,542
Total nonoperating revenues (expenses)	<u>3,304</u>	<u>15,297</u>	<u>3,255</u>	<u>8,605</u>
Income before transfers	74	5,659	3,181	13,371
Transfer out to primary government	—	—	—	—
Net income	<u>74</u>	<u>5,659</u>	<u>3,181</u>	<u>13,371</u>
Depreciation on fixed assets acquired by contribution	—	—	8,783	—
Increase in retained earnings	74	5,659	10,284	13,371
Retained earnings, beginning of year	<u>4,888</u>	<u>71,897</u>	<u>71,991</u>	<u>764,184</u>
Retained earnings, end of year	<u>\$ 5,028</u>	<u>\$ 77,556</u>	<u>\$ 82,275</u>	<u>\$ 777,555</u>

Municipal Yacht Harbor Management Corporation	French Market Corporation	Upper Peninsula Building Restoration Corporation	Garst Street Development Corporation	Total	
				2000	1999
\$1,116	\$3,849	\$1,189	\$1,967	\$187,209	\$182,900
<u>117</u>	<u>818</u>	<u>3</u>	<u>302</u>	<u>36,294</u>	<u>32,857</u>
<u>1,233</u>	<u>4,667</u>	<u>1,192</u>	<u>2,269</u>	<u>223,513</u>	<u>217,402</u>
489	1,806	86	239	85,731	62,862
<u>305</u>	<u>2,894</u>	<u>405</u>		<u>99,647</u>	<u>94,891</u>
<u>21</u>	<u>103</u>	<u>9</u>	<u>1</u>	<u>1,801</u>	<u>1,797</u>
<u>96</u>	<u>610</u>	<u>268</u>	<u>209</u>	<u>59,387</u>	<u>57,016</u>
<u>23</u>		<u>35</u>	<u>132</u>	<u>17,841</u>	<u>8,675</u>
<u>862</u>	<u>3,418</u>	<u>824</u>	<u>671</u>	<u>209,247</u>	<u>210,199</u>
<u>370</u>	<u>1,218</u>	<u>368</u>	<u>1,788</u>	<u>(5,134)</u>	<u>(7,272)</u>
41	308	89		38,112	14,787
<u>(129)</u>	<u>(112)</u>	<u>(214)</u>	<u>(285)</u>	<u>(34,236)</u>	<u>(22,736)</u>
				<u>33,876</u>	<u>8,051</u>
				<u>3,818</u>	<u>3,785</u>
				<u>20,496</u>	<u>18,188</u>
<u>179</u>	<u>352</u>	<u>(125)</u>	<u>(285)</u>	<u>28,183</u>	<u>22,898</u>
281	1,412	243	1,568	25,109	14,312
	<u>(1,808)</u>	<u>(160)</u>		<u>(1,189)</u>	<u>(1,808)</u>
<u>281</u>	<u>413</u>	<u>143</u>	<u>1,568</u>	<u>24,320</u>	<u>13,312</u>
				<u>8,783</u>	<u>8,271</u>
281	412	143	1,568	25,082	22,833
<u>4,385</u>	<u>7,712</u>	<u>4,896</u>	<u>3,272</u>	<u>612,443</u>	<u>610,368</u>
<u>\$4,676</u>	<u>\$8,124</u>	<u>\$5,021</u>	<u>\$3,272</u>	<u>\$605,443</u>	<u>\$603,443</u>

CITY OF NEW ORLEANS, LOUISIANA

COMPONENT UNITS - PROPRIETARY FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2006 (AMOUNTS IN THOUSANDS)

	Orleans Parish Communication District	Audubon Commission	New Orleans International Airport	Sewerage and Water Board
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (2,582)	\$ (7,641)	\$ (1,454)	\$ 4,768
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation and amortization	414	3,989	23,006	28,582
Loss on disposal of property		34		
Provision for claims			33	11,778
Provision for doubtful accounts				1,871
Increase (decrease) in current assets:				
Taxes receivable				(481)
Accounts receivable	(118)	212	(3,654)	(2,897)
Other receivables				
Due from other funds			652	
Due from primary government				
Inventory			8	(848)
Prepaid expenses and deposits			(78)	18
Other assets				
Increase (decrease) in current liabilities:				
(Increase) increase in capital projects payable		144	(1,378)	
Accounts payable	7		(855)	6,326
Other payables and accruals	3		251	
Due to other funds				
Due to primary government	(48)			
Advances from other funds, net				
Deferred revenues				
Increase in inventory of materials and supplies				
Other			(2,268)	(7,354)
(Increase) increase in accrued salary/ compensation			44	
Net cash provided by (used in) operating activities	<u>(2,289)</u>	<u>662</u>	<u>15,136</u>	<u>48,682</u>
Cash flows from noncapital financing activities:				
Payment of loans payable				
Nonreal equity transfers				
Other revenues	62			1,515
Refunded taxes	<u>3,156</u>			
Net cash provided by (used in) noncapital financing activities	<u>3,218</u>			<u>1,515</u>

Municipal Yacht Harbor Management Corporation	French Market Corporation	Upper Peninsula Building Restoration Corporation	Canal Street Development Corporation	Total	
				2000	1999
\$ 270	\$ 1,229	\$ 368	\$ 1,708	\$ (1,294)	\$ (7,777)
96	631	268	219	59,307 34	57,816 302
				11,411 1,601	7,368 1,607
				(481)	(119)
(51)	(27)	19	(382)	(6,753)	(4,498)
189				189	(347)
		(111)	(318)	96	(279)
	(28) 38			(753) (47) 38	321 (583) (86)
?	(6) 48	(99)	6 6	(713) 6,052 888	1,621 (1,683) 258
(146)		1 18		1 (173)	152 (1,013)
	(7)	20	(2)	12	10
		25	(216)	(10,370)	41
				48	(283)
511	1,682	320	722	56,519	45,076
		(180)		(100)	(180)
				2,982 2,156	(290) 1,985
		(189)		5,598	1,688

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

COMPONENT UNIT - PROPRIETARY FUNDS

COMBINED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2020 (AMOUNTS IN THOUSANDS)

	Orleans Parish Communications District	Audition Commission	New Orleans International Airport	Sewerage and Water Board
Cash flows from capital and related financing activities:				
Acquisition and construction of property and equipment	(206)	(11,809)	(28,197)	(48,114)
Decrease (increase) in capitalized assets		2,316		
(Increase) decrease in restricted activities		(347)		
Proceeds from property taxes allocated to construction		7,253		
Principal payments on bonds payable		(2,458)	(7,548)	(5,634)
Capital contributed by Federal and state grants		9,878	11,306	12,060
Interest paid on bonds payable		(5,115)	(13,698)	(5,179)
Grants from Audition Institute		3,818		
Proceeds from issuance of bonds				45,180
Bond insurance costs			(84)	(575)
Passenger facilities charges collected			35,177	
Other		(184)	(289)	(11)
Net cash provided by (used in) capital and related financing activities	<u>1280</u>	<u>385</u>	<u>(24,681)</u>	<u>909</u>
Cash flows from investing activities:				
Payments for purchase of investments	(3,897)			(438,879)
Proceeds from sale and maturities of investments			8,646	310,383
Interest and dividends on investments	<u>151</u>	<u>885</u>	<u>5,425</u>	<u>18,271</u>
Net cash provided by (used in) investing activities	<u>(3440)</u>	<u>885</u>	<u>15,071</u>	<u>(110,225)</u>
Net increase (decrease) in cash	(2160)	538	935	(1,316)
Cash and cash equivalents, beginning of year	<u>1,835</u>	<u>128</u>	<u>12,483</u>	<u>3,206</u>
Cash and cash equivalents, end of year	<u>\$ 179</u>	<u>\$ 666</u>	<u>\$ 13,418</u>	<u>\$ 1,890</u>

Municipal Yacht Harbor Management Corporation	French Market Corporation	Upper Portside Building Restoration Corporation	Canal Street Development Corporation	Total	
				2008	2009
(1)	(1,387)	(1)		(99,684)	(99,762)
3		186		3,285	3,124
				(347)	(635)
				7,251	6,624
(271)	(98)	(183)	(25)	(16,204)	(13,687)
				29,228	24,687
(120)	(128)	(204)		(12,555)	(21,540)
				5,808	3,785
				47,180	35,081
				(409)	(1,022)
				13,137	12,811
				1555	167,812
1782	11,498	1020	123	(28,790)	(98,680)
(3,832)	(6,377)			(448,516)	(296,767)
2,828	5,713		93	601,692	294,129
4	388	89		17,849	14,296
1162	(2,56)	82	32	(25,874)	(28,232)
(48)	127	65	780	5,418	(71,254)
32	426	1,978	890	28,261	92,415
5 12	5 685	5 3,872	5 1,686	5 21,698	5 30,263

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STATISTICAL SECTION
(Unaudited)

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CITY OF NEW ORLEANS, LOUISIANA

GENERAL AND DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION (NON-GAAP BUDGETARY BASIS) LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Year	General Government (1)	Public Safety	Public Works	Health and Human Services
1991	\$128,965	\$156,514	\$58,018	\$14,521
1992	92,515	152,717	57,305	16,799
1993	98,034	155,648	55,549	17,053
1994	99,521	155,634	57,694	14,630
1995	121,827	155,700	62,396	12,940
1996	118,622	158,808	68,248	14,581
1997	142,833	155,604	56,138	15,124
1998	128,525	155,123	55,853	12,659
1999	132,828	154,373	57,312	12,860
2000	138,514	160,146	59,842	13,861

(1) General government expenditures include other financing uses.

TABLE 1

Culture and Recreation	Urban Development and Housing	Debt Service	Total
\$14,384	\$ 1,050	\$ 25,084	\$ 39,314
18,763	222	38,128	56,213
17,645	2	49,539	66,663
17,809	2	44,798	62,603
18,858	245	40,718	59,213
17,865	334	41,508	58,167
21,646	368	47,648	69,514
20,571	309	49,689	69,855
22,267	225	45,183	67,444
22,837	315	45,496	67,250

CITY OF NEW ORLEANS, LOUISIANA

GENERAL AND DEBT SERVICE FUNDS REVENUES BY SOURCE

(NON-GAAP BUDGETARY BASIS)

LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Year	Taxes	Licenses and Permits	Inter- governmental	Charges for Services	Fines and Forfeits
1991	\$ 173,790	\$33,284	\$13,731	\$33,808	\$ 8,868
1992	183,234	32,591	28,639	37,434	11,683
1993	186,842	34,464	21,546	37,323	30,326
1994	183,337	33,139	18,345	39,637	30,836
1995	194,735	35,296	18,815	43,533	39,439
1996	199,335	34,639	17,838	41,778	39,488
1997	202,838	44,862	17,343	44,698	32,987
1998	214,612	53,368	15,493	43,179	11,314
1999	221,313	53,872	18,349	44,699	39,893
2000	232,872	57,838	19,333	43,694	32,379

(1) Other financing sources are included as miscellaneous revenues and debt service.

TABLE 2

Interest Income	Contributions, Gifts and Donations	Miscellaneous (†)	Debt Service	Total
\$ 9,487	\$ 322	\$ 56,183	\$ 49,812	\$ 115,804
4,348	260	60,619	40,357	105,584
4,765	14,847	7,997	35,873	59,482
4,777	38,738	22,145	35,673	101,333
7,284	6,812	34,082	36,782	84,960
8,889	484	21,683	28,538	59,604
10,408	939	48,780	48,787	109,914
8,811	4,613	33,490	40,848	87,762
8,328	1,128	26,312	44,838	76,606
8,829	9,389	60,803	48,613	127,634

CITY OF NEW ORLEANS, LOUISIANA

GENERAL AND DEBT SERVICE FUNDS EXPENDITURES BY FUNCTION (GAAP BASIS) LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Year	General Government (1)	Public Safety	Public Works	Health and Human Services
1990	\$ 139,805	\$ 139,425	\$ 55,633	\$ 14,354
1991	90,929	152,499	59,345	77,392
1992	81,627	164,373	57,853	57,819
1993	98,076	134,966	53,692	34,686
1994	101,585	136,374	61,686	32,579
1995	105,336	138,217	52,848	34,682
1996	132,846	157,819	99,333	15,004
1997	151,544	154,399	83,744	15,454
1998	129,853	155,136	34,645	12,877
2000	168,268	160,516	65,081	13,280

(1) General government expenditures include after financing costs.

TABLE 3

Culture and Recreation	Urban Development and Housing	Debt Service	Total
\$ 16,387	\$ 8,171	\$ 25,044	\$ 168,838
18,785	245	36,138	338,143
17,032	-	45,539	352,523
17,469	4	44,786	353,399
18,714	213	48,799	384,834
17,824	395	48,589	373,794
21,890	168	47,843	423,328
28,381	978	49,899	432,357
22,213	218	49,583	420,348
22,975	328	49,436	405,880

CITY OF NEW ORLEANS, LOUISIANA

GENERAL AND DEBT SERVICE FUNDS REVENUES BY SOURCE

(GAAP BASIS)

LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Year	Taxes	Licenses and Permits	Inter- governmental	Charges for Services	Fees and Forthin
1991	\$ 173,636	\$ 31,384	\$ 17,678	\$ 35,068	\$ 8,869
1992	164,161	32,591	20,487	37,666	11,682
1993	167,541	34,484	21,846	37,700	10,326
1994	166,702	35,150	18,327	38,837	10,636
1995	165,076	35,286	18,573	40,595	10,438
1996	176,417	34,629	17,580	40,278	10,498
1997	200,888	44,462	18,927	44,217	12,997
1998	212,720	55,168	18,514	40,774	11,505
1999	221,815	53,572	18,548	44,858	18,883
2000	230,872	57,821	15,353	40,604	12,535

(1) Other financing sources are included as miscellaneous revenues.

TABLE 4

Interest Income	Contributions, Gifts and Donations	Miscellaneous (1)	Debt Service	Total
\$ 9,487	\$ 322	\$ 41,983	\$ 49,032	\$ 108,793
6,968	382	37,421	48,357	371,368
6,763	16,047	7,432	15,035	365,796
4,257	38,742	27,290	15,673	381,142
7,284	6,612	28,288	18,782	373,819
8,067	484	12,966	18,578	374,947
19,486	588	23,719	48,787	387,642
8,811	6,814	27,421	43,848	427,014
8,239	1,128	24,182	44,828	427,294
8,829	8,308	58,500	48,817	485,672

CITY OF NEW ORLEANS, LOUISIANA

TABLE 5

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS, UNAUDITED, AMOUNTS IN THOUSANDS

Fiscal Year	Total Levied	Collected through December 31, 2000		Balance Outstanding at December 31, 2000		Collected during 2000
		Amount	Percent	Amount	Percent	Amount
Real estate taxes						
1991	\$ 132,347	\$ 156,059	96.73	\$ 2,868	1.27	\$ 70
1992	151,070	158,904	96.63	3,896	1.37	315
1993	149,627	147,348	96.50	2,238	1.50	92
1994	146,451	144,128	96.41	2,325	1.58	87
1995	145,885	142,368	96.91	2,545	1.89	365
1996	155,297	150,890	97.81	3,406	2.19	1,856
1997	157,517	152,350	96.73	5,166	3.26	1,574
1998	165,715	157,519	96.23	6,196	3.76	2,045
1999	171,836	163,087	96.79	8,948	5.21	3,498
2000	199,665	181,988	96.19	17,666	8.80	180,908
Personal property taxes						
1991	\$ 74,839	\$ 76,166	90.68	\$ 4,779	6.37	\$ 35
1992	75,833	76,354	90.77	4,658	6.13	34
1993	77,866	80,281	90.12	4,379	5.62	26
1994	78,965	71,371	94.90	3,824	5.19	57
1995	79,338	75,356	96.10	3,882	4.89	278
1996	85,479	77,205	96.99	7,739	9.06	228
1997	88,128	82,880	94.10	8,126	9.37	581
1998	94,777	88,891	93.99	6,726	7.19	486
1999	98,482	92,288	93.64	6,265	6.36	4,138
2000	105,561	95,503	96.17	10,608	9.45	93,503

CITY OF NEW ORLEANS, LOUISIANA

TABLE 6

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Fiscal	Real Property		Personal Property		Total		Assessed to Estimated Actual Value
	Net Assessed Value(%)	Estimated Actual Value	Net Assessed Value	Estimated Actual Value	Net Assessed Value	Estimated Actual Value	
1991	\$1,801,911	\$3,348,356	\$485,103	\$3,205,553	\$1,487,014	\$6,553,909	13.6
1992	835,762	3,008,709	468,797	3,124,753	1,404,459	6,133,462	13.6
1993	918,234	3,079,355	456,886	3,043,373	1,375,140	60,903,928	13.6
1994	894,733	3,658,118	467,885	3,108,780	1,362,538	60,791,808	13.6
1995	835,899	3,380,398	487,689	3,177,893	1,323,588	60,711,381	13.6
1996	948,777	3,130,350	503,680	3,503,303	1,452,457	61,687,684	13.7
1997	958,534	3,103,296	549,883	3,639,287	1,508,447	61,880,583	13.7
1998	973,780	3,380,873	573,266	3,835,840	1,547,046	62,236,815	13.7
1999	1,003,188	3,684,889	592,741	3,831,807	1,600,980	62,836,496	13.7
2000	1,158,020	3,941,184	620,860	4,790,400	1,778,880	64,330,694	13.7

(1) Amounts are net of the bounded exemptions.

CITY OF NEW ORLEANS, LOUISIANA

TABLE 7
Page 1 of 4PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (UNAUDITED, NUMBER OF MILLS)

	2008	2009	2008	2007	2006	2005	2004	2003	2002	2001
Direct Property Tax Rates										
City of New Orleans, Sec. 15, Art. 4 of 1914; Art. XIV Sec. 24 Const. 1921 Art 151 of 1962	14.81	14.90	14.81	14.81	14.81	14.81	14.81	14.90	14.90	14.81
Interest and redemption city bond, Sec. 15, Art. 4 of 1914 (Amended Art 575 of 1962)	26.80	26.90	26.80	26.80	26.80	26.80	26.80	26.90	26.90	25.30
Special tax for sewerage, water and drainage, Art 187 of 1938 and Art 626 of 1968, Art. XIV, Sec. 23.1, 23.4-23.12 Const. 1971	-	-	-	-	-	-	-	-	-	4.00
Special tax for maintenance, operations and extension of the drainage system, Art 505 of 1965, Art. XIV, Sec. 23.2 Const. 1971 and Art VI, Sec. 22.36 and 32 Const. 1874.1 and Art. VII, Sec. 33, 1994 Const. 1.8A R.S. 47(705.03)	22.59	22.59	22.59	22.59	22.59	22.59	22.59	22.59	22.59	22.59
Special tax for establishing and maintaining a zoological garden in Audubon Park, Art. IX Sec. 10 and Sec. 801 of Title 39 Louisiana Const. 1912 approved by voters in a referendum November 1912	.44	.44	.44	.44	.44	.44	.44	.44	.44	.41
Special dedicated tax to operate the Public Library Art VII, Part II Sec. 39 of Louisiana Const. 1914, 1.5A, R.S. 47:150(91) approved by voters in November 1966	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.06

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

TABLE 7
Page 2 of 4PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (UNAUDITED, NUMBER OF MILLS)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Special tax dedicated to maintenance of double platoon Fire Department and triple platoon Police Department, Act 7 of 1990 Art. XIV, Sec. 25, Const. 1971	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.61
Special tax (additionally) for increase in pay to officers and members of Police and Fire Departments, Act 208 of 1998, Art. XIV, Sec. 25, Const. 1971	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.69
Special tax to establish and maintain an aquarium by the Audubon Commission Act. VII, Part II Sec. 25, of L.A. Const. 1976, LSA 10-5, 47 (2009) approved by the voters in November 1985	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	3.86
Special tax, Police without Homestead Exemption; additional millage's for police protection, Act 1103 of 1990, Art. VII, Sec. 25	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.08
Special tax, Fire without Homestead Exemption; additional millage's for fire protection, Act 1103 of 1990, Art. VII, Sec. 25	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	4.90
Special tax, Neighborhood Housing Improvement	1.25	1.25	1.25	1.25	1.25	1.50	1.50	1.50	1.50	-

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

TABLE 7
Page 2 of 4PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (UNAUDITED, NUMBER OF MILLS)

	2000	2000	2008	2007	2006	2005	2004	2003	2002	2001
Capital Improvements & Infrastructure Trust Fund	2.50	2.50	2.50	2.50	2.50	-	-	-	-	-
Special tax, New Orleans Economic Development Fund	1.25	1.25	1.25	1.25	1.25	2.50	2.50	2.50	2.50	-
Special tax, Parkways and Park and Recreation Department	2.80	2.80	2.80	2.80	2.00	2.00	2.80	2.00	2.00	-
Special tax, Street and Traffic Control Device Maintenance	1.80	1.80	1.80	1.80	1.50	1.50	1.80	1.50	1.50	-
Total direct property tax rates	180.04	180.04	180.04	180.04	108.04	208.04	180.04	108.04	108.04	20.50

Overlapping Property Tax Rates

Special tax to provide funds for Board of Auditors according to Sec. 1923.1, 1925.2A title 43 for revised statute Act 495, 1986	1.19	1.19	1.19	1.19	1.19	1.70	1.19	1.19	1.19	1.12
Special tax, Orleans Parish Levee Board for support, maintenance and construction of levees and levee drainage as authorized by Act 6, Sec. 38, Const. 1974	5.46	5.46	5.85	5.85	5.85	5.85	5.85	5.13	5.85	5.75
Special tax, Orleans Parish Levee Board, for support, maintenance and construction of levees and levee drainage Act. XVII, Sec. 2 Const. 1975 amended, ratified Act. 6, Sec.31 of the 1974 Const.	6.33	6.33	6.16	6.06	6.16	6.16	6.16	6.16	6.16	6.06

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

TABLE 7
Page 4 of 4PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (UNAUDITED, NUMBER OF MILLS)

	1989	1990	1991	1992	1993	1994	1995	1996	1997
Special tax for Orleans Parish School Board, for support, maintenance and construction of Public Schools of the City of New Orleans as levied by said Board annually, Act 51 of 1928, Act XII, Sec. 14 Const. 1921, Act 264 of 1926, Act 151 of 1964	52.70	51.18	48.80	46.40	45.18	43.70	43.00	45.18	41.39
Special tax, Law Enforcement District of Orleans Parish, LRS 31-58091-5914	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.00
Total overlapping property tax rates	68.9	67.38	65.00	61.60	61.38	61.38	61.38	68.58	67.69
Total	188.28	187.24	185.09	181.68	180.24	181.28	181.28	198.02	175.45

Note: The above taxes are collected on the basis of 100% of valuation.

(Continued)

CITY OF NEW ORLEANS, LOUISIANA

TABLE B

COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2020 (UNAUDITED, AMOUNTS IN THOUSANDS)

Assessed value	\$3,373,287
Debt limitation - 35% of total assessed value*	<u>708,650</u>
Amount of debt applicable to debt limitation**	
General obligation bonds	404,170
Limited tax bonds	<u>18,815</u>
	422,985
Less amount in debt service fund available for retirement of general obligation bonds	<u>35,786</u>
Total amount of debt applicable to debt limit	<u>438,635</u>
Legal debt margin	<u>\$ 321,835</u>

*Per Act 4 of 1914 of the Legislature of the State of Louisiana, as amended by Act 176 of 1964, as amended by Act 428 of 1975, as amended by Act 159 of 1984, as amended by Act 1 of 1994.

**Excludes revenue bonds

CITY OF NEW ORLEANS, LOUISIANA

TABLE 9

**RATIO OF GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)**

Fiscal Year	Population*	Assessed Value (Real Estate and Personal Property)	General Obligation Bonded Debt	Ratio of Bonded Debt to Assessed Value	Bonded Debt Per Capita (†)
1981	487	\$1,686,328	\$263,721	36.34	732
1982	487	1,682,997	442,142	34.53	890
1983	487	1,776,855	428,243	34.33	864
1984	487	1,786,399	415,625	33.28	836
1985	487	1,784,759	432,281	34.22	870
1986	487	1,994,855	414,791	31.68	834
1987	487	1,989,440	448,081	32.76	981
1988	487	1,969,440	474,421	34.08	955
1989	489	2,212,287	482,156	35.90	976
2000	485	2,132,287	454,176	32.36	907

*For 1988 and 2000 U.S. Census.

(†) Bonded debt per capita not in thousands.

CITY OF NEW ORLEANS, LOUISIANA

TABLE 10

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
TOTAL DEBT TO TOTAL GENERAL EXPENDITURES
(NON-GAAP BUDGETARY BASIS)
LAST TEN FISCAL YEARS (UNAUDITED, AMOUNTS IN THOUSANDS)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures(1)	Ratio of Debt Service to Total General Expenditures
1991	\$ 8,638	\$ 14,887	\$ 23,435	\$ 372,516	6.28
1992	10,589	21,153	31,733	374,235	8.75
1993	12,614	22,969	35,583	356,962	9.97
1994	12,618	21,966	34,584	365,562	9.73
1995	11,538	17,387	28,925	392,718	7.36
1996	17,599	28,708	46,307	333,177	9.94
1997	17,879	21,680	39,479	418,574	9.43
1998	17,245	23,077	40,322	428,835	9.38
1999	23,848	21,799	45,647	434,844	10.50
2000	22,425	22,632	45,057	438,331	10.25

(1) Includes general and debt service funds only.

CITY OF NEW ORLEANS, LOUISIANA

TABLE 11

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2008 (UNAUDITED, AMOUNTS IN THOUSANDS)

	Bonded Debt	Percentage Overlapping	Overlapping Debt
<i>City of New Orleans:</i>			
General obligation, limited tax, and revenue bonds	\$ 643,270	100 %	\$ 643,270
Sewerage and Water Board	127,583	100	127,583
Audubon Commission	<u>35,415</u>	100	<u>35,415</u>
Total direct City debt	<u>805,268</u>		<u>805,268</u>
<i>Overlapping debt:</i>			
Orleans Parish School Board (1)	355,364	100	355,364
Orleans Levee District (1)	<u>133,680</u>	100	<u>133,680</u>
Total overlapping debt	<u>470,044</u>		<u>470,044</u>
Total direct and overlapping debt	<u>\$ 1,289,312</u>		<u>\$ 1,289,312</u>

(1) The fiscal year of the Orleans Parish School Board and Orleans Levee District ends on June 30th.
Overlapping debt is based on June 30, 2009 financial information.

CITY OF NEW ORLEANS, LOUISIANA

PROPERTY VALUE AND CONSTRUCTION

LAST TEN FISCAL YEARS (UNAUDITED AMOUNTS IN THOUSANDS)

	Property Value			Construction			
	Real Estate	Personal	Total	Residential		Nonresidential	
				Permits	Valuation	Permits	Valuation
1991	\$1,988,188	\$1,235,153	\$11,823,831	3,413	\$18,203	892	\$96,781
1992	1,933,789	1,134,713	11,148,432	10,200	94,738	1,241	98,768
1993	1,876,183	1,045,373	10,913,838	11,358	98,151	1,839	98,433
1994	1,868,138	1,118,780	10,787,818	1,893	98,879	834	131,997
1995	1,593,188	1,117,983	10,711,390	2,598	103,598	804	38,063
1996	8,132,181	1,536,167	11,688,518	2,363	79,468	365	175,218
1997	8,213,186	1,618,187	11,893,583	2,110	62,363	1,508	113,290
1998	8,188,933	1,816,747	12,197,328	1,863	184,227	318	146,083
1999	8,684,189	1,831,687	12,636,496	2,888	132,343	516	161,088
2000	9,841,284	1,792,889	14,133,694	2,323	136,686	518	118,445

Source: Department of Safety and Permits.

TABLE 12

Commercial		Industrial	
Permits	Valuation	Permits	Valuation
790	\$ 43,716	53	\$20,823
1,003	71,316	3	8,348
233	76,378	1	6,887
984	71,508	20	5,700
637	319,678	47	22,548
160	26,821	8	846
960	87,323	38	1,183
184	49,828	2	11,790
264	38,383	3	184
339	138,663	9	3,531

CITY OF NEW ORLEANS, LOUISIANA

TABLE 13

PRINCIPAL TAXPAYERS

DECEMBER 31, 2000 (UNAUDITED, AMOUNTS IN THOUSANDS)

Name of Taxpayer	Type of Business	2000 Assessed Value	Percentage of Total Assessed Value
Energy Services	Electric and gas utilities	\$ 72,632	4.15 %
McSouth Telecommunications	Telephone utilities	61,615	3.53
Bank One	Financial institution	37,569	2.14
Worleypar National Bank	Financial institution	36,912	1.73
Worleypar National Bank	Financial institution	35,639	1.52
Harrah's Entertainment	Hospitality and gaming	32,688	1.39
Accorid	Theme Park	14,811	.83
AT&T	Telecommunications	14,687	.84
International River Center	Real Estate	14,241	.82
Taco	Managed Care	13,328	.76
		<u>\$ 209,338</u>	<u>12.63 %</u>

DEMOGRAPHICAL AND MISCELLANEOUS STATISTICS
(UNAUDITED)
Location:

Southeastern Louisiana between Lake Pontchartrain and the Mississippi River

Size:

363.5 square miles, with 169.4 square miles (54%) of land

Population:

484,674 (2000 U.S. Census)

Climate:

Average winter temperature (October - March) 59.8 degrees; average summer temperature (April - September) 77.4 degrees; annual average humidity - 65%; annual average rainfall - 55.9 inches

Public Safety:

Department of Police

Police districts - 8

Budgeted positions - 2190.5

Department of Fire

Fire districts - 6

Budgeted positions - 835

Public Works:

Developed stormwater	26	miles
Sewer mainlines, with valves, gullies and substation drainages	1,067	miles
Asphalt street/slip roadways with storm related subsurface drainage	353	miles
Temporary surfaces, roadways	171	miles
Unopened or undeveloped streets	29	miles
Total	1,750	miles

Budgeted positions - 368

Recreation:

City of New Orleans Recreation Centers	10
Stadiums	7
Pools:	
Outdoor	16
Indoor	3
Tennis court locations	10
Playgrounds	133
Other unique sites (cultural activities)	6
Average:	560
Associated agencies' average	4,681
Municipal golf courses	7
Budgeted positions	259.35

Source: City Records.

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Ernst & Young LLP
July 1, 2001
New Orleans Mayor
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**Deloitte
& Touche**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor and Members of
the City Council of the City of New Orleans, Louisiana

We have audited the general purpose financial statements of the City of New Orleans, Louisiana (the "City"), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 28, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Matters involving compliance with laws and regulations related to federal financial assistance are reported on by other auditors in separate reports on compliance related to federal financial assistance programs.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in detail in the attached appendix.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described in the attached appendix, we consider comment No. 90-1 to be a material weakness.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the City in a separate letter dated June 28, 2001.

This report is intended solely for the information and use of the Audit Committee, management, the state of Louisiana Legislative Auditor and officials of the applicable federal and state agencies and is not intended to be, and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

June 28, 2001

CITY OF NEW ORLEANS

APPENDIX

MATERIAL WEAKNESS

COMMENT 89-1

FIXED ASSET INVENTORY

Observation

The City of New Orleans (the "City") has not completed an inventory of its significant fixed assets for a number of years to confirm additions and deletions. In the year ended December 31, 1998, the City attempted to implement a new Fixed Asset Management System in AFM Advantage 2.6. During the conversion from the previous fixed asset system to the new system, complete listings of prior assets owned, current year additions, and current year deletions were not added to this new system. This shortcoming in the conversion process precluded the City from producing a complete listing of all assets owned as of December 31, 2000. Without an accurate detail of all fixed assets owned, the City has experienced difficulties relating to fixed asset management, recording, additions and disposals, and valuing its assets.

This situation will become more critical due to the issuance of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, which will require the addition of infrastructure capital assets including bridges and roads. The implementation of this statement will require the City to engage a specialist to determine these amounts. This statement will be effective for the City in the fiscal year ending December 31, 2002.

Recommendation

The City should attempt to rectify all problems with the conversion process immediately. A policy should be adopted to ensure that all significant fixed assets are counted on a periodic basis (e.g. all assets counted every three years). Since there has been a system conversion within the past two years, all assets should be counted during the initial year when implementing this procedure. Also, such a policy should be established to reconcile on at least a quarterly basis the system's fixed asset amounts to a sub-ledger that should detail each item by identifiable asset number.

Management's Response

We concur and management will implement the auditor's recommendations. Additionally, the City will consider implementing the recommendation of only capitalizing assets over \$1,000.

Completion Date

December 2001

Contact

Shayne Delargo, Comptroller
Ronnie Rawlin, Purchasing Agent
Earl J. Kilbride, MIS Director

REPORTABLE CONDITIONS

COMMENT 66.2

WORKERS' COMPENSATION AND GENERAL LIABILITY

Observation

The City has contracted with a third party service provider to manage its workers' compensation claims. This service provider did not maintain accurate individual claims files for paid loss and reserve liabilities for the period January 1, 2000 to June 30, 2000. As a result, the third party provider could not provide accurate data on open and closed claims. There was no documentation or audit trail for case reserves from the period January 1, 2000 to June 30, 2000. It is noted that as of July 1, 2000 the City contracted with a new service provider.

Recommendation

We recommended that management monitor the new third party administrator in order to determine that appropriate records are being maintained. Also, management should reconcile the claims report provided by the third party service provider to the monthly expenditures recorded on the general ledger. This reconciliation should be part of an overall process to ensure that the liability relating to workers' compensation claims is being accurately reflected on the books and records of the City of New Orleans.

Management's Response

The City has contracted with a third party service provider. The service provider is in the process of compiling all records. Management will monitor the service provider on a monthly basis.

Completion Date

December 2001

Contact

Mark S. Early, City Attorney

COMMENT 66.3

CASH-BANK RECONCILIATIONS

Observations

The City did not perform reconciliations of certain of its bank accounts on a timely basis, and in the case of the disbursement clearing account, the reconciliation was not performed annually. Also, the process employed in reconciling bank accounts was not standardized, creating unnecessary inconsistency in the format of the bank reconciliations.

Also, there are certain deposit and disbursement accounts that are reconciled separately by finance and treasury. It was noted that discrepancies exist between the reconciliations performed by the separate functions. These accounts also have reconciling items that were not cleared in a timely manner.

Recommendation

The City should begin following its established policies and procedures relating to cash, or modify existing policies and procedures as necessary especially as they relate to the reconciliations of all bank accounts. The City should consider minimizing the number of cash deposit points among its various departments in order to reduce the number of reconciliations required. This would also eliminate the delay between actual deposits and recorded deposits, which occurs when a deposit is not physically made until after (or before) the deposit is recorded in GPS. Additionally, the City should standardize the process and format of its bank reconciliations.

Management's Response

We concur and will provide a detailed reconciliation of bank accounts. This information is already in the operating fund.

Completion Date

Ongoing

Contact

Cynthia Foster, Treasurer
Wayne DeLargo, Comptroller
Calvin Aguilard, Financial Systems Administrator

COMMENT 88.4

RECONCILIATION OF DUE TO/OWE FROM COMPONENT UNITS

Description

During our testing of due to/owe from component units, we noted that there were numerous out of balance conditions between the City's financial statements and various component units. The City is not following its own policies that were established in January 1995 that required quarterly reconciliation of the due to/owe from balances with component units.

Recommendation

Accounting personnel should begin to follow the City's policy to reconcile these balances on a quarterly basis. There also should be a provision where a due to/owe from matrix is prepared by accounting personnel that would provide a detail of each component unit balance and the City's related balance. This matrix should be reviewed by the comptroller on a quarterly basis and any differences should be resolved immediately.

Management's Response:

We agree and will implement by December 31, 2001.

Completion Date:

December 31, 2001

Contact:

Wayne Delarge, Comptroller

STATUS OF THE 1999 RECOMMENDATIONS

The following is a summary of the 1999 recommendations from our report dated June 27, 2000 and the status of implementation thereof:

	<u>Implemented</u>	<u>Partially Implemented</u>	<u>Not Implemented</u>
COMMENT 98.1			
<i>Flood Asset Inventory – Management will work with a consultant to develop policies and procedures to allow the City to become OASIS 34 compliant.</i>			X
COMMENT 98.2			
<i>Accounts Payable Detail – Management will attempt to develop a detail listing of payments made subsequent to year end.</i>	X		
COMMENT 98.3			
<i>Cards – Bank Reconciliations – Management will coordinate efforts to improve process.</i>			X
COMMENT 98.4			
<i>Reconciliation of day to/night components units – management concurs that quarterly reconciliations must be provided.</i>			X

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**Deloitte
& Touche**

June 23, 2003

The Honorable Mayor and Members
of the City Council of the City of New Orleans, Louisiana

Dear Mayor and Members of the City Council:

In planning and performing our audit of the general purpose financial statements of the City of New Orleans, Louisiana (the "City") for the year ended December 31, 2002 (on which we have issued our report dated June 18, 2003), we developed the following recommendations concerning certain matters related to its internal control and certain observations and recommendations on other accounting, administrative, and operating matters. A description of the responsibility of management for establishing and maintaining internal control, and of the objectives of and inherent limitations of internal control is set forth in the attached Appendix and should be read in conjunction with this letter. Our comments are presented in Exhibit I and are listed in the table of contents therein. See also "Status of the 1999 Recommendations" on pages 32 through 34.

This report is intended solely for the information and use of the Audit Committee, management, the clerk of Louisiana Legislative Auditor, and officials of applicable federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to discuss these comments with you and, if desired, to assist you in implementing any of the suggestions.

Yours truly,

Deloitte & Touche LLP

Deloitte
& Touche
Louisiana

CITY OF NEW ORLEANS

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EXHIBIT I

INTERNAL-CONTROL STRUCTURE

GENERAL AND POLICE LITIGATION RESERVES

Observation

The City maintains a database of open claims information for its general and police litigation reserves. For many of the open claims, information is missing for one or more of the data items (e.g., date of occurrence). It does not appear that the City's personnel are familiar with operating the database. These deficiencies result in errors when supplying information to third parties.

The data that the City compiles and provides to the actuaries for its police and general litigation claims is insufficient and incomplete to perform an actuarial analysis based on appropriate actuarial methods and reasonable assumptions; unless, the estimate of reserves is based on extremely limited data and information.

Recommendation

We recommend that the City maintain an updated database that is reviewed for accuracy on a periodic basis. Also, the City should provide additional training for its personnel in order to accurately update this database, and a review process should be established when providing third parties with requested information.

Management's Response

We concur with auditor's recommendations and we will proceed with developing methods of getting information through a cooperative database with outside auditors and consultants.

Completion Date

Ongoing

Contact

Meris Baily, City Attorney

ENCUMBRANCES

Observation

It appears that many encumbrances in the capital projects fund and special revenue funds, are several years old. In addition, approximately \$12.6 million of encumbrances in the General Fund, which amounts reflect the undesignated portion of the fund balance, are more than one year old. As projects are constructed or encumbrances relieved through payments or cancellations, a decrease in the originally encumbered balance would be expected; however, many old encumbered balances had no activity in 2008 and remain outstanding at year end. It also appears that the "cleanup" procedures that were previously established were not executed by accounting personnel.

Recommendation

A detailed review of outstanding commitments should be performed at the end of each fiscal year. Commitments should not be allowed to remain a part of the reserved fund balance if it does not appear likely that the expenditures will be made in the near future.

Management's Response

We will perform an aging of outstanding commitments and evaluate which commitments can be reversed.

Completion Date

September 30, 2001

Contact

Karen Tardus, Capital Projects Administrator
Calvin Aguilard, Financial Systems Administrator
Wayne McLaugh, Comptroller

ACCOUNTING FOR GENERAL LONG-TERM DEBT

Description

The City has several outstanding debt issues which in the aggregate exceed \$700 million. The City has not implemented the module available in the GFS system relating to the general long-term debt account group fund in the general ledger system and does not maintain amortization schedules for long-term debt. Debt schedules prepared during the year were not detailed enough to aid in the preparation of the financial statements or the related long-term debt footnote. Manual recordkeeping related to debt issues could result in accounting errors or delays in the reporting process. The City could not provide a summary schedule of all debt outstanding, that should be included in the general long-term debt account group as of December 31, 2000.

Recommendation

The City should maintain debt amortization schedules and should implement the GFS module or obtain other suitable software that would allow the City to properly record all debt outstanding in the general ledger system. This will assist the City in the budget preparation and financial reporting process as well as allow the City to periodically evaluate its debt position and debt service commitments.

Management's Response

We concur and will implement this module by December, 2001.

Completion Date

December 2001

Contact

Cynthia H. Foster, Treasurer

DIAL-IN ACCESS

Observation

The City does not monitor dial-in access activity. Additionally, there is extensive use of PC anywhere and similar utilities at the City. This could result in failure to detect unauthorized system activities from external sources which could affect the confidentiality and reliability of system information and the system itself.

The use of dial-in access has significantly increased during the past few years. Also, a number of Local Area Networks of other departments dial-in to the City's internal network to exchange information. Currently, there does not appear to be appropriate controls surrounding dial-in access. There is no monitoring of dial-in access nor other stronger authentication features like dial-back being utilized. Lack of appropriate controls in this area could lead to unauthorized access to City's systems from external sources not being detected or reasonably prevented.

Recommendation

Management should include the daily review of dial-in access to the monitoring procedures which are currently performed. Additionally, the City should regulate and administer the use of all modem connections to networked PCs.

Management's Response

Persons who have a need for off site access and have been authorized are given a private network account through a local provider. These accounts must authenticate upon connection.

At all times, those gaining access to the mainframe proceed directly from an EAA server connection. They are only allowed access to the mainframe. Once they have attached to the server with a user name, they are subject to the security protection offered by Computer Associates Top Secret software, which protects all of the production applications and data sets.

Reports are available from our firewall software. MIS will begin generating reports that should display all the unsuccessful attempts at gaining access to our systems.

Completion Date

Ongoing

Contact

Earl J. Kilsade, MIS Director

INTERNET CONNECTION

Observation

The City has implemented an Internet connection, and has begun utilizing the connection in a limited capacity, with intentions to expand this use. Only users with Chief Administrative Officer authorization may use this resource. The risk of creating an Internet connection could result in external attacks, release of confidential information, and destruction of systems. The information security policies have not been updated to reflect this expansion of risk.

The City has plans to expand its presence on the Internet and allow system access via that path. Allowing access to the Internet without establishing an Internet Security and Usage Policy could result in usage not consistent with the City's expectations. The security policy should address key issues related to how the City will ensure that its risk and exposures are minimized. We would expect an Internet Security and Usage Policy to document the business purposes for the Internet and overall strategy for minimizing risks and exposures to the Internet. This strategy would guide the procedures, such as "access and use" that users follow to help ensure consistent usage and risk mitigation.

Recommendation

The City should define its Internet security strategy based on the Internet services the City will utilize and how its Internet network will be protected. The security system should articulate policies and procedures to ensure that the Internet's design, configuration, technology and administration will protect the City's internal networks. As the City's internal network, external connections and Internet usage changes, these policies and procedures should be reviewed and modified.

Management's Response

The City agrees with this recommendation. Although many of the issues addressed in the Observation and Recommendations have been actually implemented, the City's computer security policy has not been updated to reflect these strategies. MIS will work with the Chief Administrative Officer to modify the procedures currently in place to cover the Internet Security and Usage. The City has also contracted with the auditors to conduct special tests of its Internet hardware.

Completion Date

Ongoing

Contact

Earl J. Kilbride, MIS Director

ACCOUNTING, ADMINISTRATIVE AND OPERATING MATTERS

FUND BALANCE OF THE GENERAL FUND

Observation

Over the last several years, the City has appropriated portions of its prior year fund balance in its general fund in order to meet increasing expenditure requirements. For three of the past four years, expenditures in the general fund have exceeded revenues. Since December 31, 1998, the undesignated portion of the fund balance in the General Fund has declined from \$13.1 million to \$1.8 million at December 31, 2000.

Recommendation

Many municipalities establish minimum levels of fund balance beyond which levels they will not exceed except in unusual or extraordinary circumstances. We recommend that the City establish the budgeting purposes a minimum level of fund balance to protect it from unanticipated drops in revenue or increases in expenditures.

Management's Response

The City will take this recommendation under advisement, however it does not want to limit its ability to appropriate fund balance.

Completion Date

Ongoing

Contact

Cochin S. Grant, Chief Administrative Officer

INTERNAL AUDIT FUNCTION

Observation

Currently, the City's internal audit function is limited in the scope and breadth of its activities due to insufficient size and staffing levels of its staff. The size and complexity of City operations warrants the allocation of additional, qualified personnel to perform internal audit activities on an ongoing basis. The internal audit function is an important element in providing assurance to the City that its internal control structure is adequate and functioning properly. The lack of significant ongoing internal audit activities may expose the City to an undue level of risk of loss of financial resources, instances of noncompliance or other control risks. The following is a suggested list of areas in which an internal auditor could add significant value to the City:

- Internal control reviews
- Independent audits of various accounts and financial activity
- Federal program compliance reviews
- Accounting policy compliance reviews

- Additional operational reviews and special projects

Due to the existing staffing level and workload of the Internal Audit department, internal audit activities are not being performed on a regular basis. As a result, the City must place greater reliance on its system of internal control and the annual internal audit to provide assurance relating to its financial statements and control systems. The City also cannot proactively perform audits to initiate problem areas or identify areas of weakness which may exist.

Recommendation

Consider expanding the size and staffing levels of the Internal Audit department. Alternatively, the City should consider outsourcing that function by hiring outside consultants to aid the City in performing internal audit activities. The duties and responsibilities should be set forth in order to address the areas suggested above.

Management's Response

We concur and have proceeded to enhance our internal audit department through outsourcing these services. Currently various consultants are providing this function.

Completion Date

Ongoing.

Contact

Curtis S. Grant, Chief Administrative Officer

FINANCIAL STATEMENT PREPARATION

Description

At fiscal year-end, the Accounting department personnel prepare trial balances for all funds of the City to prepare the annual financial report. Accounting department personnel spend a significant amount of time preparing year end trial balances in a personal computer-based spreadsheet program. The City's general ledger software does not currently prepare the reports needed by the Accounting department for the creation of the annual financial report. Manually entering the data is inefficient and increases the potential for error in creating the annual financial report.

Recommendation

Explore alternatives to manually entering information that is already maintained in an electronic format. These alternatives could include:

- Development of automated reports that meet the Accounting department's needs.
- Establishing a responsibility and a time frame for testing the system's ability to download data to a personal computer-based spreadsheet template that meets the accounting department's needs.

Management's Response

We disagree, however we will explore the alternatives recommended. Primarily this function only pertains to the General Fund.

Completion Date

Ongoing

Contact

Wayne Delarge, Comptroller

INVESTMENTS

The City's investment portfolio did not agree to the general ledger. An investment with a bank balance of approximately \$560,000 was removed on the investment portfolio as approximately \$5,800,000. It was also noted that investments designated for component units were not appropriately noted on the investment portfolio. Thus, the City was not able to document in a timely manner those investments which are being held for component units. Due to the various fund indicators of component units such as the New Orleans Aviation Board, the City is required to specifically identify those funds held for component units.

Recommendation

We recommend that the City balance the portfolio to the general ledger on a monthly basis and appropriately identify, where applicable, investments that are being maintained for certain component units.

Management's Response

We concur and will implement by December, 2001.

Completion Date

December 2001

Contact

Cynthia Foster

NEW REPORTING MODEL

Discussion

The Governmental Accounting Standards Board ("GASB") has adopted new requirements for annual financial statements of state and local governments. GASB Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments" will significantly change the way governments report their finances to the public. The financial reports prepared under the new system will not only improve information provided for major funds, but, most importantly, will provide financial information from a total government perspective. Under GASB Statement No. 34, the City will be required to provide: (1) a financial manager's analysis discussing the City's overall financial position and results of the previous year's operations, (2) a statement of net assets and a statement of activities disclosing all of its assets, liabilities, revenues, and expenses, (3) disaggregated information about the most important or major funds, including the general fund, and (4) a supplementary schedule comparing original, final, and actual information on the budgetary basis for the City's general fund and major special revenue funds. The new GASB statement will become effective for the City in the fiscal year ending after December 31, 2002.

Recommendation

In order to avoid delays in issuing Comprehensive Annual Financial Reports under the new reporting model, the City should continue the process of reviewing the new GASB statement and forming a plan to implement the required revisions to the financial statements. Also, as part of this plan, the City should continue to gather any additional information that will be required under GASB Statement No. 34, such as the historical cost of infrastructure. Finally, the City should continue assessing the cost to implement the new statement in order for these amounts to be included in future budgets.

Management's Response

We concur, and will negotiate a contract with outside auditors to assist in this task to comply with the December 31, 2002 deadline.

Completion Date

Ongoing, through December 31, 2002

Contact

Eva Morris, Director of Finance

BUSINESS CONTINUITY PLAN

Observation

Critical business processing functions may not be recovered in the event of major damage or inaccessibility of key City facilities.

Currently, the City of New Orleans lacks a "Business Continuity Plan." A Business Continuity Plan (BCP) contains the necessary arrangements to perform key business functions in the event of a disaster. A plan would help reduce the financial costs and the time necessary to replace key processing components after a disaster. The first step in completing a BCP involves a Business Impact Analysis (BIA) to identify key business processes, their criticality to the organization, the impact of not providing those processes, potential threats, and the likelihood of occurrence to the organization. The plan would be developed from an overall business perspective and would identify all business processes; however, the plan would only address those business processes deemed critical.

Recommendation

We recommend the development of a comprehensive, business-driven disaster recovery program, which not only contains the recovery of data processing, but also puts heavy emphasis on preventing such disruptions and covers all critical business resources (e.g., work site, facilities, human resources, and technology, and business process activities). Management should first perform a BIA, which will drive the recovery strategy. Based on this analysis, a BCP should be prepared and its effectiveness tested on a periodic basis to ensure sustained existence of the organization in the event of a disaster.

A BCP should include, but can be limited to:

- The identification of key automated business processes required to continue when a disaster is declared.
- Evacuation procedures and respective roles and responsibilities.
- Transition procedures.
- Interim manual procedures and communications.

- The specific arrangements to restore those key processes identified, including personnel, facilities, telecommunications, supplies and equipment.
- A process to identify changes within the organization and make updates to help ensure that the plan remains current.
- Periodic testing, where feasible and cost effective, to help ensure that the plan is operational.

Management's Response

In an effort to ensure that MES will be able to provide those services considered mission critical, several steps have been done. MES maintains off-site at a commercial vault copies of all of its files. These files which are updated daily, weekly, monthly and yearly would be used in the event of file destruction and/or corruption. The City of New Orleans and the Sewerage and Water Board for the City of New Orleans both use American Management Systems Advantage Financial and Human Resource Systems. This will allow for each agency to provide assistance in the event of a disaster. This availability of file systems would allow for the processing on a limited basis of payroll and the financials.

Completion Date

Ongoing

Contact

Cedric S. Grant, Chief Administrative Officer

CAPITALIZATION POLICY

Description:

The City currently has a policy to capitalize all expenditures for depreciable fixed assets that exceed \$500 and a useful life greater than one year. This can result in significant expenditures of time and effort to account for low dollar value and/or short-lived assets. OMB Circular A-87 has recently been amended to allow a capitalization floor of \$5,000.

Recommendation

The City's capitalization policy should be reviewed to determine the cost/benefit of recording fixed assets with low dollar values or short life spans. Additionally, because of the change in OMB Circular A-87, an increased capitalization floor could result in additional grant reimbursements as items which were considered capital under the old policy would be considered reimbursable under the new policy as supplies and could be funded more readily from federal funds. The City should consider increasing the limit to \$5,000. Additionally, consider maintaining subsidiary records for those depreciable assets whose value falls below the threshold.

Management's Response

We concur and will implement by September 30, 2001.

Completion Date

September 2001

Contact

Wayne DeLoach, Comptroller

TRUST FUNDS

Observation

During our audit of expendable and nonexpendable trust funds, we noted that none of these trust funds were documented by formal legal trusts that could be located. Additionally, the following funds have had no activity recorded for many years even though many require annual expenditures to be made for specified purposes and have assets remaining in the funds:

a. Isaac Delgado Memorial

This fund was established for the use and benefit of the Isaac Delgado Trade School (currently Delgado Community College).

b. John McDermough School

This fund was established for the support of public schools.

c. Lafayette Cemetery #1 Under Will of Lily Violet

The ordinance under which the fund, Lafayette Cemetery #1 Under Will of Lily Violet, was established requires the City to carry out the terms of the bequest, which states that the income be spent for the perpetual care and maintenance and repairs of the family tomb in Lafayette Cemetery #1 and placing flowers thereon three times a year.

d. Mahalia Zimmerman Tomb

This fund was established according to the terms of the will of Mrs. Mahalia Zimmerman for the care and improvement of her tomb and grounds in Washington Cemetery.

e. Mrs. Otto Joachim

This fund was established according to the terms of the will of Mrs. Otto Joachim to perpetuate a subscription of National Geographic Magazine for the New Orleans Public Library.

f. Place de France - Jean de Arc

g. Sickles Legacy

The Sickles Legacy Fund was established by the bequest of Mr. Simon Van Antwerp Sickles, in which he bequeathed to the City of New Orleans a portion of his estate to establish a City Dispensary for the gratuitous dispensing of medicine and medical advice to the poor of the City.

h. Helen Adler Levy Library

This fund was authorized to establish and maintain the Helen Adler Levy Memorial Rooms at the New Orleans Public Library.

6. **Kiwanis Club-Lee Circle Sprinkler System**

The Kiwanis Club-Lee Circle Sprinkler System Fund was established in 1971 by a donation of \$4,280 by the Kiwanis Club to install a Substantiated Lawn Sprinkler System at Lee Circle.

7. **Billie West Freeman Foundation**

This fund was established for the purpose of producing copies of the Masonry Maintenance Guidelines Manual to be used by the Vicars' Court Commission.

Recommendation

We recommend that additional research of these trust funds be performed to determine the legal status and necessity of maintaining these funds in trust for others. Additionally, the City should implement a system for determining whether the requirements of each of these trusts are being met, and the Board of City Trusts should become more involved in monitoring the activities of these funds which fall under its jurisdiction.

Management's Response

We concur and will forward to the appropriate agencies for review and determination.

Completion Date

Ongoing

Contact

Melvin Darby, City Attorney

STATUS OF THE 1999 RECOMMENDATIONS

The following is a summary of the 1999 recommendations from our report dated June 23, 2000 and the status of implementation thereof:

	Implemented	Partially Implemented	Not Implemented
• Management should develop a database of current and historical general and police reserves and workers' compensation reserves.			X
• A detailed review of outstanding encumbrances should be performed at the end of each fiscal year.			X
• Accounting personnel with the City should conduct the appropriate personnel at each respective component unit periodically in order to reconcile the due to/due from balances.	X		
• The internal audit department should consider periodically performing surprise paycheck distributions at the various City departments, requiring proper identification of employees.			X
• Maintain debt amortization schedules and implement the GPS module relating to the general long-term debt account group in the general ledger system.			X
• A periodic review of access applications should be performed.		X	
• A secure staging theory should be developed.	X		
• Management should include the daily review of dual-in activity to the monitoring procedures, which are currently performed.		X	

	Implemented	Partially Implemented	Not Implemented
<ul style="list-style-type: none"> Enhance the developed information security policy based on its security strategy. This information security policy should be reviewed annually by management and updated to reflect changes in the City's computer environment. The updated policy should be distributed to all current employees to increase their information security awareness. 	X		
<ul style="list-style-type: none"> Implement additional procedures to control the use of copyrighted software, including the authorization of periodic audits of installed software and automated filing of software. 			X
<ul style="list-style-type: none"> Reevaluate workloads and staffing levels in the Finance Department. 			X
<ul style="list-style-type: none"> Many municipalities establish minimum levels of fund balance beyond which levels they will not exceed except in unusual or extraordinary circumstances. The City should establish the budgeting purposes a minimum level of fund balance. 			X
<ul style="list-style-type: none"> Consider expanding the size and staffing levels of the internal audit department. 			X
<ul style="list-style-type: none"> Explore alternative to manually entering information that is already maintained in electronic format. 			X
<ul style="list-style-type: none"> Begin the process of assessing its needs regarding the historical cost of infrastructure. 		X	
<ul style="list-style-type: none"> Review the capitalization policy to determine the benefits of recording fixed assets with low dollar values or short life spans. 		X	

	Implemented	Partially Implemented	Not Implemented
• The City should begin evaluating the new GASB statement and forming a plan.	X		
• A Disaster Recovery Plan needs to be developed, documented and tested.			X
• Additional research of certain trust funds should be performed to determine their legal status and whether the requirements of each of these funds are being met.			X
• The City should exercise additional oversight of component units to ensure that their financial reports will be received in a timely manner.		X	
• The City should consider developing a formal long-term fiscal plan.		X	

APPENDIX

MANAGEMENT'S RESPONSIBILITY FOR, AND THE OBJECTIVES AND LIMITATIONS OF, THE INTERNAL CONTROL

The following comments concerning management's responsibility for internal control and the objectives of and the inherent limitations in the internal control structure are adapted from the Statements on Auditing Standards of the American Institute of Certified Public Accountants.

Management's Responsibility

Management is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls.

Objectives

The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Limitations

Because of inherent limitations in any internal control structure, misstatements due to error or fraud may occur and not be detected. Also, projection of any evaluation of internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions or that the degree of compliance with the policies and procedures may deteriorate.

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CITY OF NEW ORLEANS

SINGLE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2000

**CITY OF NEW ORLEANS
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Members

America's Institute of
Certified Public Accountants
Society of Certified
Accountants

Michael H. Shuman, CPA
Michael J. Jacobson, Jr., CPA
William J. Mack, Jr., CPA

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
City of New Orleans, Louisiana

We have audited the Schedule of Expenditures of Federal Awards of the City of New Orleans, Louisiana, for the year ended December 31, 2000. The Schedule of Expenditures of Federal Awards is the responsibility of the management of the City of New Orleans. Our responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards based on our audit. The accompanying Schedule of Expenditures of Federal Awards is not a part of the City of New Orleans' general purpose financial statements for the year ended December 31, 2000. The general purpose financial statements were audited by other auditors whose report has been provided to us.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audit of States, Local Governments and Non-Profit Organizations. Those standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of Federal Awards is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Expenditures of Federal Awards. We believe that our audit provides a reasonable basis for our opinion.

**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE,
(CONTINUED)**

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
City of New Orleans, Louisiana
Page 2

In our opinion, the accompanying *Schedule of Expenditures of Federal Awards of the City of New Orleans* presents fairly in all material respects, the expenditures of federal awards of all federal programs for the year ended December 31, 2000, in conformity with generally accepted accounting principles.

As further discussed in Notes 4, 5 and 9, the City of New Orleans has been requested by federal agencies to remit funds for ineligible and disallowed costs, and has failed to comply with certain contractual and programmatic requirements with regard to its federal awards programs during the year ended December 31, 2000 and in previous years. The determination of whether the identified instances of noncompliance will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, the *Schedule of Expenditures of Federal Awards* does not include any adjustments for these matters.

In accordance with Government Auditing Standards, we have also issued a report dated June 18, 2001 on our consideration of the City of New Orleans internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing standards, and should be read in conjunction with this report in considering the results of our audit. Also, that report identified instances of noncompliance.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2001

Bruno & Tervalon LLP
Certified Public Accountants

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA or OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
U.S. Department of Agriculture Direct Awards			
Agricultural Research - Basic and Applied Research Awards From a Pass-Through Entity Through: State of Louisiana's Department of Social Services Special Supplemental Nutrition Program for Women, Infants and Children Through: Associated Catholic Charities Commodity Supplemental Food Program	16-001	-----	\$ 247,402
	16-537	CFN05539400	649,846
	16-565	Polina 9900 CSF72001	129,882
Sub-total - Awards From a Pass-Through Entity			887,130
Total U. S. Department of Agriculture			1,133,211

See the notes to the Schedule of Expenditures of Federal Awards.
(CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
U. S. Department of Commerce Economic Development Grants for Public Works and Infrastructure Development Awards from a Pass-Through Entity Through: State of Louisiana's Department of Natural Resources Coastal Zone Management Administration	11.209	-----	\$ 83,861
Total U. S. Department of Commerce	11.419	N/A 97028162	12,525
			96,386

See the notes to the Schedule of Expenditures of Federal Awards
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL		PASS-THROUGH		ACTIVITY
	CFDA or	OTHER	ENTITY'S	NUMBER	
	NUMBER	NUMBER	NUMBER	NUMBER	
<u>U. S. Department of Housing and Urban Development</u>					
<u>Direct Awards</u>					
Urban Development Action Grants-					
Cumulative Program Income	14.221				\$ 694,969
Urban Development Action Grants-					
Guarantee Loans (NOTE 6)	14.221				12,115,000
Urban Development Action Grants-					
Assisting Can Project Loans (NOTE 6)	14.221				1,900,000
Community Development Block Grants-					
Special Purpose Grants	14.227				1,756,826
Emergency Shelter Grants Program	14.231				797,997
Shelter Plus Care	14.238				125,288
Home Investment Partnerships Program	14.239				11,896,176
Housing Opportunities for Persons with AIDS	14.242				2,180,872
Opportunities for Youth-Youth Build Program	14.243				12,768
Homebased Economic Development Initiative Grant	14.246				980,889
Homebased Economic Development Initiative-					
Guarantee Loans (NOTE 6)	14.246				980,889
Community Development Block Grants-					
Section 108 Loans Guarantees (NOTE 7)	14.248				90,180,693
Subtotal - Direct Awards					61,379,686

See the notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
<u>U. S. Department of Housing and Urban Development, Continued</u>			
<u>CD860-Entitlement and Small Office Center</u>			
<u>Direct Awards</u>			
Community Development Block Grants	14-214	-----	\$20,527,820
<u>Awards from a Pass-Through Entity</u>			
<u>Through State of Louisiana's</u>			
Department of Social Service	14-211	CFM45 147052359232	218,890
Emergency Shelter Grant		298119	
<u>Through Housing Authority of New Orleans</u>			
Public and Indian Housing Drug Elimination Program	14-854	L448DEP0010099	568,277
Public and Indian Housing Drug Elimination Program	14-854	L448DEP0010098	151,231
<u>Subtotal - Awards from a</u>			
<u>Pass-Through Entity</u>			<u>956,577</u>
<u>Total U. S. Department</u>			
<u>of Housing and</u>			
<u>Urban Development</u>			<u>\$2,878,001</u>

See the notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
U. S. Department of Justice			
Direct Awards			
Bayer Formula Grant Program-Cops Ahead	16.539	-----	\$ 1,581,956
Executive Office of Weed and Seed Plus	16.589	-----	189,626
Comprehensive Domestic Violence Program	16.988	-----	786,376
Local Law Enforcement Block Grant Program	16.982	-----	1,871,276
High Intensity Drug Trafficking	18PGCF945	-----	<u>9,328</u>
			4,228,662
Sub-total - Direct Awards			<u>4,228,662</u>

See the notes to the Schedule of Expenditures of Federal Awards.
(CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA or OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
U. S. Department of Justice - Continued			
<i>Award from a Pass-Through Entity</i>			
Through State of Louisiana's Contribution on Law Enforcement	16.323	A06-4-005	3 211,244
Juvenile Accountability Incentive Block Grants	N/A	P00-4-006	
Economic Equipment	16.340	P99/P00-6-002	14,850
Juvenile Justice and Delinquency Prevention		94-969798	
Byrne Formula Grant Program	16.339	JP-27X-0002	99,233
Table V - Delinquency Prevention Program	16.348	B-99-0-015017	
Crime Victim Assistance		0003000001	871,512
Violence Against Women Formula Grant	16.375	96/97 JP-27X-0002	
<i>Sub-award - Award from a Pass- Through Entity</i>	16.388	VA-6X-002	48,805
		97-0090298-9	11,672
		16-98-0-000	<u>90,542</u>
Total U. S. Department of Justice			<u>1,371,250</u>
			<u>5,660,012</u>

See the notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
U. S. Department of Labor			
Direct Awards			
Welfare to Work to State and Localities	17-253		\$ 543,008
Awards from a Pass-Through Entity			
Through: State of Louisiana's Department of Labor			
Employment and Training Assistance-			
Dislocated Workers	17-246	A-60702-99-046-0198	867,233
Welfare to Work to State and Localities	17-253	Y64038-00-03-00	1,898,215
Job Training Partnership Act	17-258	A-61198-00-02-073-63	1,892,593
Workforce Investment Act	17-255	A-6-10359-00-59	608,142
Sub-total-Awards from A			5,006,213
Pass-Through Entity			
Total U. S. Department			
of Labor			5,599,243

See the notes to the Schedule of Expenditures of Federal Awards.

(CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>FEDERAL CFDA or OTHER NUMBER</u>	<u>PASS-THROUGH ENTITY'S NUMBER</u>	<u>ACTIVITY</u>
<u>U. S. Department of Transportation</u>			
<u>Direct Awards</u>			
Airport Improvement Program-			
New Orleans Aviation Board	20.106	-----	5,045,937
<u>Awards from a Pass-Through Entity</u>			
<u>Through State of Louisiana's</u>			
Department of Transportation			
Highway Planning and Construction	20.203	90120001401030004	6,507,640
Roadway Incident Management Fund	N/A	IN11-MAP-002	97,466
<u>Through State of Louisiana's</u>			
Highway and Safety Commission			
Safe and Sound	N/A	90-2700127	66,138
Rader	N/A	9027-01	48,615
Road Light Enforcement	N/A	9091-100	1,692
<u>Sub-Total Awards from a</u>			
<u>Pass-Through Entity</u>			
<u>Total U. S. Department</u>			
<u>of Transportation</u>			6,724,779
			15,770,716

See the notes to the Schedule of Expenditures of Federal Awards.
(CCC-BTM/EG)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
<u>Environmental Protection Agency</u>			
<u>Direct Awards</u>			
New Orleans Brownfields Project - Superfund Site - Specific Cooperative Agreements	66-802	7,614
<u>Total Environmental Protection Agency</u>			<u>7,614</u>

See the notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
<i>Awards from a Pass-Through Entity</i>			
Federal Emergency Management Agency			
<u>Direct Awards</u>			
Emergency Management-State and Local Assistance	83.534		\$ 199,474
Fire Prevention	EAC-1999-08-0556		993
Weapons of Mass Destruction	LANO-DEP-NTH		4,938
			<u>205,405</u>
<i>Sub-total Direct Awards</i>			
<i>Awards from a Pass-Through Entity</i>			
Through State of Louisiana's			
Emergency Management			
Emergency Management-State and Local Assistance	83.534	071-91645	46,414
			<u>46,414</u>
<i>Total Federal Emergency Management Agency</i>			<u>251,819</u>

See the notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
U. S. Department of Health and Human Services			
Direct Awards:			
Grants for Residential Treatment Programs for Pregnant and Post-Partum Women-Infancy Program	95.101	-----	\$ 58,100
Health Center Grants for Homeless Population	95.131	-----	1,144,639
Community Prevention Coalitions (Partnership)	95.203	-----	46,273
Centers for Disease Control and Prevention	200-904-0025	-----	29,827
Medical Response	95.104	-----	232,959
Demonstration Grant	95.026	-----	2,735,348
Healthy Start Initiative-Grant Expectations Program		-----	
Subtotal - Direct Awards			<u>\$ 4,270,729</u>

See for notes to the Schedule of Expenditures of Federal Awards.
 (CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL CFDA or OTHER NUMBER	PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
U. S. Department of Health and Human Services, Continued <u>HIV Emergency Relief Grant</u> <u>Direct Awards</u>			
HIV Emergency Relief Project Grant-Ryan White Program	93.004		\$ 4,990,000
Sub-total - <u>HIV Emergency Relief</u> <u>Grants</u>			\$ 4,990,000

See the notes to the Schedule of Expenditures of Federal Awards.
(CONTINUED)

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

(CONTINUED)

FEDERAL GRANTOR/PROGRAM NAME	FEDERAL		PASS-THROUGH ENTITY'S NUMBER	ACTIVITY
	CFDA or OTHER	NUMBER		
U. S. Department of Health and Human Services, Continued <i>Awards from a Pass-Through Entity</i>				
Through: State of Louisiana's Departments of Health and Hospitals and Social Services				
Environment Zoonosis Program	93.993	370014026		\$ 653,047
EPSCDT Medical	N.A.	9410002		953,078
Preventive Health and Health Services Block Grant	93.991	CFM9590449/951721		237,629
Maternal and Child Health Services Block Grant	93.994	DHH004060818002		59,331
Centers for Disease Control and Prevention- Investigations and Technical Assistance	93.293	1856419159		81,059
LAP5	N.A.	CFM9540348		38,578
Hemlock Dental	N.A.	1880043		<u>26,248</u>
Sub-total - Awards from a Pass- Through Entity				<u>2,044,566</u>
Total U. S. Department of Health and Human Services				<u>\$ 11,224,309</u>
Total Expenditures of Federal Awards- City of New Orleans				<u>\$ 122,887,472</u>

N.A.=Not Available.

See the notes to the Schedule of Expenditures of Federal Awards.

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - BACKGROUND:

The City of New Orleans, Louisiana, (the City) was incorporated in 1825. The City's system of government is established by its Home Rule Charter which became effective in 1954. The City operates under a Mayor-Council form of government. The City provides the following types of services as authorized by its charter: public health and safety, streets, sanitation, water and sewerage, planning and zoning, recreation, and general administrative service. Education and welfare are administered by other governmental entities.

NOTE 2 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal award programs of the City that were received directly from Federal agencies or passed through other governmental agencies.

The City has prepared this Schedule of Expenditures of Federal Awards to comply with the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. OMB Circular A-133 stipulates that a Schedule of Expenditures of Federal Awards be prepared showing total expenditures for each federal awards program as identified in the Catalog of Federal Domestic Assistance and for other federal financial awards that have not been assigned a catalog number.

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 3 - BASIS OF ACCOUNTING/PRESENTATION.

Grant expenditures in the Schedule of Expenditures of Federal Awards are generally recognized under the modified accrual basis of accounting when the related liability is incurred, if measurable. Vacation and sick leave are recognized when paid. Current grant expenditures include direct expenditures and expenditures of federal awards passed through from another governmental agency.

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units. The preparation of the Schedule of Expenditures of Federal Awards in conformity with generally accepted accounting principles requires management to make assumptions that affect the reported amount of expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 4 - QUESTIONED COSTS.

The City of New Orleans and certain sub-recipients who received funds from the City have expended certain federal grant funds in a manner that may have violated certain restrictive provisions of the related grants. The related questioned cost amounts as reported in the current and prior Single Audit reports pertinent to such actions excluding audit findings that were no longer valid based upon the provisions of OMB Circular A-133 Section 315.06(d) are as follows:

<u>Program Year</u>	<u>Amount</u>
<u>City of New Orleans</u>	
December 31, 1998 through	
December 31, 1999	\$19,362,000
December 31, 2000	4,394,120
Total	\$23,756,120

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - QUESTIONED COSTS, CONTINUED.

Sub-Recipients	
December 31, 1994 through	
December 31, 1999	\$1,498,261
Total	\$1,498,261

Also, as a result of sub-recipient monitoring performed by independent accountants, questioned costs totaling \$483,871 was noted. See page 34 for further details.

The ultimate resolution, or determination as to whether the questioned costs will be allowable or unallowable under the affected grants will be made by the various funding sources and cannot be determined at this time. As such, management of the City is presently unable to determine a reasonable estimate of the possible federal claims for refunds of the noted grant funds. Accordingly, no provision or adjustment has been made to the Schedule of Expenditures of Federal Awards.

NOTE 5 - INELIGIBLE/DISALLOWED AND QUESTIONED COSTS.

As of the date of this report, funding sources have reviewed the operations and activities of certain programs and have rendered determinations as detailed in the status of other audits performed by Federal Auditors. Such ineligible/disallowed costs aggregated \$17,428,429 with repayments and credit reductions of such ineligible/disallowed costs totaling \$9,331,385 as of December 31, 2000. When required, the repayment of the ineligible/disallowed costs is funded from non-federal funds. However, the Schedule of Expenditures of Federal Awards has not been adjusted for any such repayments. See pages 34, 35 and 36 for further details.

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - GRANTEE LOANS - UDAG:

The City has received certain grant awards from the United States Department of Housing and Urban Development (HUD) for the purpose of providing loans to the private sector for completion of projects that will stimulate economic development activity in the City. Twelve individual loans are outstanding at December 31, 2000, totaling \$13,113,000 which bear interest at rates ranging from zero percent to seven percent. These loans are receivable over a fifteen-to-thirty-year period and are recorded as deferred revenue at December 31, 2000. Once loan payments are received and the project is accepted by HUD, the City may use the amounts received for other allowable economic development activities as specified in the grant agreement.

During the year ended December 31, 2000, the City utilized \$1,320,000 of UDAG program income to fund the American Gas Project. Such funding was in the form of a loan which bore interest at 2% and matures in January 2040.

The future maturities of grantee loans receivable as of December 31, 2000, are as follows (in thousands of dollars):

<u>Year Ending</u> <u>December 31,</u>	
2001	\$ 410,000
2002	410,000
2003	433,884
2004	426,720
2005	429,187
2006 and thereafter	10,223,329
	<u>\$13,113,000</u>

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 7 - HUD SECTION 108 LOANS:

During the years ended December 31, 1980, 1983, 1986, 1993 and 2000, the City entered into contracts for loan Guarantee Assistance under Section 108 of the Housing and Community Development Act of 1974, with the Secretary of Housing and Urban Development (HUD) as guarantor. The City received these loans in order to fund its commitments to the Historic Restoration, Inc., whose project includes the development of the "P. H. Holmes Property" for the following uses; namely, a first-class hotel, residential apartments, and a parking garage, to Jassland for the development of a theme park and to American Can. During the years prior to and as of December 31, 2000, \$22,852,509 was disbursed to Jassland and \$5,000,000 was disbursed to the American Can Project. These loans consist of notes bearing interest at either 8.10% to 8.75% or variable interest rates based upon the London interbank offered rate (LIBOR). Additionally, during the year ended December 31, 2000, the entire remaining balance of \$4,938,000 for the P. H. Holmes project was repaid to HUD. As of December 31, 2000, the entire remaining balance of \$30,388,000 is recorded as a liability in the City of New Orleans' General Long-term Debt Account Group.

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 7 - HUD SECTION 108 LOANS, CONTINUED.

The requirements to amortize the remaining Section 108 loan is as follows:

	Interest	Principal
<u>Jazzland Project</u>		
2001	\$ 1,245,790	\$ 862,000
2002	1,598,218	910,800
2003	1,481,078	970,800
2004	1,387,738	1,035,800
2005	1,338,847	1,105,000
Thereafter	<u>2,838,788</u>	<u>22,422,000</u>
Sub-Total	<u>16,489,545</u>	<u>28,322,000</u>
<u>Americana Can. Project</u>		
2001	\$ 100,000	-\$
2002	100,000	-\$
2003	88,888	69,021
2004	87,833	93,649
2005	86,038	95,535
Thereafter	<u>1,812,471</u>	<u>3,741,795</u>
Sub-Total	<u>3,212,081</u>	<u>3,008,000</u>
Total	\$ <u>19,701,626</u>	<u>31,330,000</u>

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 4 - BROWNSFIELD ECONOMIC DEVELOPMENT
INITIATIVE GRANT:**

During the year ended December 31, 2000, the City received a Brownsfield Economic Development Initiative (BEDI) grant in the amount of \$1,000,000 that was utilized to fund the City's American Can Renewal project. The City disbursed \$918,000 to the project in the form of a grant with the remaining amount of \$80,000 being required to be repaid at 2% interest. The loan matures in January, 2006. The requirements to amortize the loan is as follows:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>
2001	\$ 10,000	\$ -0-
2002	10,000	-0-
2003	8,000	6,900
2004	8,700	8,300
2005	8,400	8,600
Thereafter	181,900	274,178
Total	\$224,200	\$ 380,000

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 9 - CONTINGENCY:

The City of New Orleans is a recipient of numerous grants and awards of Federal funds. These grants and awards are governed by various Federal guidelines, regulations, and contractual agreements.

The administration of the programs and activities funded by these grants and awards is under the control of the City of New Orleans and is subject to audit and/or review by the applicable funding sources. Any grant or award funds found not to be properly spent in accordance with the terms, conditions, and regulations of the funding source may be subject to recapture.

The audit of the federal award programs of the City of New Orleans for the year ended December 31, 2000 disclosed instances of non-compliance with regard to the City monitoring the Department of Health and Human Services, Department of Housing and Urban Development, and the Department of Labor grants to subrecipients and the City having cumulative available Community Development Block Grant entitlement grant funds in excess of 1.5 times its entitlement grant amount for the current year that may be material to the Schedule of Expenditures of Federal Awards, but for which the ultimate resolution cannot presently be determined.

NOTE 10 - MAJOR FEDERAL AWARDS PROGRAMS:

The City of New Orleans' major federal awards programs for the year ended December 31, 2000, were determined based upon program activity. The City's major federal awards programs for the year ended December 31, 2000, were all federally assisted programs for which program activity was equal to or greater than \$2,160,274 during the year ended December 31, 2000. Additionally, three Type B high risk programs with funds less than \$2,940,134 were substituted for three Type A low risk programs.

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 11 - FEDERAL EXPENDITURES TO SUBRECIPIENTS:

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the City of New Orleans provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount provided To Subrecipients</u>
Special Supplemental Program	14.557	\$ 71,500
Community Development Block Grants	14.319	4,403,843
Urban Development Action Grant	14.331	1,000,000
Special Purpose Grants	14.337	1,000,000
Emergency Shelter Grant	14.331	943,448
Shelter Plus Care	14.338	328,388
Home Investment Partnership Program	14.339	5,095,832
Housing Opportunities for Persons with AIDS	14.341	2,100,472
Brownfields Economic Development	14.346	1,000,000
CDBG-Section 100	14.349	12,525,900
Local Law and Enforcement and Block Grant	14.593	238,287
Need and Seed	14.595	4,739
Comprehensive Domestic Violence	14.599	344,305
Employment and Training Assistance/STPA	17.344/17.350	2,442,838
Welfare-to-Work	17.353	2,326,369
Workforce Investment Grants for Residential Treatment Programs for Pregnant And Post-Partum Women	93.101	55,103
Health Center Grants for Homeless Population	93.151	330,330
Demonstration Grant	93.194	209,549
Empowerment Zone Program	93.545	562,855
HIV Emergency Relief Formula Grant	93.814/93.815	4,431,770
Healthy Start Initiative	93.826	2,856,217
Total		\$43,008,642

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - STATE GRANTS

The City of New Orleans receives non-federal funds from the State of Louisiana to perform certain public programs. Expenditures and adjustments to expenditures for the year ended December 31, 2000 are as follows:

<u>State Grantor Agency/ Program Name</u>	<u>Contract Number</u>	<u>Expenditures and Adjustments</u>
Louisiana Department of Health and Human Resources		
Carver High Clinic	1810051	0 31,357
B.T.M. School Clinic	1888788	15,319
Mobile Dental Care	1880091	128,285
SPDST Dental	1880027/188818/ 25	313,251
Carver Clinic	5613611/ 888068	105,971
B.T.M. Clinic	881338/848864	58,946
Crisis Trauma Center	8880-15-388 8880-15-407	138,022
		633,183
Louisiana Department of Culture, Recreation and Tourism		
Library State A58	n/a	187,048
Poythchartrain Park	261-581	18,613
		117,631

CITY OF NEW ORLEANS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - STATE GRANTS, CONTINUED

<u>State Grantor Agency/ Program Name</u>	<u>Contract Number</u>	<u>Expenditures and Adjustments</u>
<u>LA Commission on Law Enforcement</u>		
Crime Lab Up-Grade	199-8-002	\$ <u>52,812</u>
<u>Facility Planning and Control</u>		
Jaxland Project	50-WLD-9-3-6	1,941,151
Behrman Stadium	FFC0001	<u>25,822</u>
		<u>1,966,973</u>
<u>Louisiana Department of Family Services</u>		
Hearing Office Program	355786124	<u>72,612</u>
<u>Louisiana Department of Transportation and Development</u>		
Katmand Corridor	743-87-28	88,284
Tchoupitoulas Street	743-87-62	<u>372,828</u>
		<u>461,112</u>
Total State Grant Expenditures		\$ <u>2,428,085</u>



Members

Philip J. Bivins, CPA
Certified Public Accountant
Terrence J. Tervolin, CPA
Certified Public Accountant

Richard H. Evans, CPA
Charles A. Trachten, Jr., CPA
William J. Wenzel, Jr., CPA

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

We have audited the Schedule of Expenditures of Federal Awards of the City of New Orleans, Louisiana as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001. The general purpose financial statements were audited by other auditors whose report has been provided to us. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. As discussed in Notes 4, 5 and 9, the City of New Orleans has been requested by federal agencies to seek funds for ineligible and disallowed costs, and has failed to comply with certain contractual and programmatic requirements with regard to its federal award programs during the year ended December 31, 2000 and in previous years.

Compliance

As part of obtaining reasonable assurance about whether the City of New Orleans' Schedule of Expenditures of Federal Awards is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of the Schedule of Expenditures of Federal Awards' amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc E. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

The results of our tests of compliance disclosed instances of noncompliance that might be material to the Schedule of Expenditures of Federal Awards, but for which the ultimate resolution cannot presently be determined. The instances of non-compliance are identified in Schedule II as audit findings 2000-01 and 2000-02. We also noted other immaterial instances of noncompliance that we have reported to management of the City of New Orleans in a separate letter dated June 18, 2001.

Under the terms and conditions of certain contracts and grants, the City of New Orleans disburses grants and awards to certain sub-recipients who are audited by other independent auditors and monitored by Independent Accountants engaged by the City of New Orleans and the City Council of New Orleans. Also, the City of New Orleans is periodically audited by federal agencies. The other independent auditors, independent accountants and federal auditors have furnished their audit and agreed-upon procedures reports to us. The audit and agreed-upon procedures reports contained instances of non-compliance pertaining to programmatic and financial activities of certain sub-recipients and the City of New Orleans. The scope of our work was not sufficient to express, and we do not express an opinion on the completeness of the findings. However, information on the effect of the reported findings is included in the Current Status of Other Audits performed by Federal Auditors and other Independent Auditors section starting on page 84 and the Summary of Other Independent Accountants monitoring on page 94.

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the City of New Orleans' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedule of Expenditures of Federal Awards and not to provide assurance on the internal control over financial reporting. Other independent auditors issued a report in which they reported separately on the results of their study and evaluation of the City of New Orleans internal control over financial reporting as a part of their audit of the general purpose financial statements.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the Schedule of Expenditures of Federal Awards being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we did note other matters involving the internal control over financial reporting that we have reported to management of the City of New Orleans in a separate letter dated June 18, 2001.

INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

This report is intended for the information and use of the members of the City Council, the Mayor of the City of New Orleans, management and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2001



Wynn & Tervolan
Accountants, P.C.
Certified Public Accountants
Accounting Professionals
For Independent Public Accounting

Michael H. Tervolan, CPA
Michael A. Wynn, CPA
Walter A. Tervolan, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

Compliance

We have audited the compliance of the City of New Orleans with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The City of New Orleans' major federal programs are identified in the summary of the independent auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of New Orleans' management. Our responsibility is to express an opinion on the City of New Orleans' compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc E. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

to previously that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of New Orleans' compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of New Orleans' compliance with these requirements.

As described in Schedule III, audit findings 2000-04, 2000-06, 2000-07, 2000-09, 2000-10, 2000-11 and 2000-16 in the accompanying schedule of findings and questioned costs, the City of New Orleans did not comply with the requirements to properly monitor departmental activities and compliance with the Davis-Bacon Act, ensure allowable activities were performed, document program income and compliance with matching, earmarking and site-inspection requirements, that are applicable to its Welfare to Work, HIV Emergency Relief Program, Home Investment Partnership, Brownfield Economic Development, State and Community Highway Safety, and Community Development Block Grant programs. Compliance with such requirements is necessary in our opinion, for the City of New Orleans to comply with requirements applicable to these programs. In addition, the results of our audit procedures disclosed instances of non-compliance with the previously noted requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule III in the accompanying schedule of findings and questioned costs as items 2000-03, 2000-05, 2000-08, 2000-11, 2000-12, 2000-13, 2000-14, 2000-15 and 2000-17.

In our opinion, except for the City of New Orleans' failures to properly monitor departmental activities and compliance with the Davis-Bacon Act, ensure allowable activities were performed, document program income and compliance with matching, earmarking, and site inspection requirements, as described in the preceding paragraph, the City of New Orleans complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

Under the terms and conditions of certain contracts and grants, the City of New Orleans disburses grants and awards to certain sub-recipients who are audited by other independent auditors and monitored by Independent Accountants engaged by the City of New Orleans and the City Council of the City of New Orleans. Also, the City of New Orleans is periodically audited by federal agencies. The other independent auditors, independent accountants, and federal auditors have furnished their audit and agreed-upon procedures reports to us. The audit and agreed-upon procedures reports contained instances of non-compliance pertaining to programmatic and financial activities of certain sub-recipients and the City of New Orleans. The scope of our work was not sufficient to express, and we do not express an opinion on the completeness of the findings. However, information on the effect of the reported findings is included in the Current Status of Other Audits performed by Federal Auditors and other Independent Auditors section starting on page 84 and the Summary of Other Independent Accountants monitoring on page 94.

Internal Control Over Compliance

The management of the City of New Orleans is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of New Orleans' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City of New Orleans' ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Schedule III in the accompanying schedule of findings and questioned costs as items 2000-03, 2000-04, 2000-06, 2000-07, 2000-08, 2000-10, 2000-11, 2000-13, 2000-13, 2000-14, 2000-16 and 2000-17.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions entitled Monitoring of Sub-Recipients, Internal Control-Departmental Programmatic Activities, Davis-Bacon Act, Allowable Activities, On-Site Inspections, Program Income, Benchmarking, Procurement, and Matching are material weaknesses. Each reportable conditions are identified as such findings 2000-03, 2000-04, 2000-06, 2000-07, 2000-09, 2000-10, 2000-11, 2000-16 and 2000-17.

We also noted other matters that we have reported to the management of the City of New Orleans in a separate letter dated June 18, 2001.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

(CONTINUED)

To the Members of the
City Council and the
Honorable Marc H. Morial, Mayor
of the City of New Orleans
New Orleans, Louisiana

This report is intended solely for the information and use of the members of the City Council, the Mayor of the City of New Orleans, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2001

SCHEDULE I

SUMMARY OF THE

INDEPENDENT AUDITORS' RESULTS

CITY OF NEW ORLEANS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF THE INDEPENDENT AUDITOR'S RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2000

1. Type of report issued on the financial statements unqualified.
2. Did the audit disclose any reportable conditions in internal control yes.
3. Were any of the reportable conditions material weaknesses yes.
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization uncertainty, ultimate resolution cannot presently be determined.
5. Did the audit disclose any reportable conditions in internal control over major programs yes.
6. Were any of the reportable conditions in internal control over major programs material weaknesses yes.
7. Type of report issued on compliance for major programs qualified.
8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 516(a) yes.
9. The following is an identification of major programs:

CFDA Number	Name of Federal Program
14.218	Community Development Block Grant
14.221	Urban Development Action Grant
14.239	Home Investment Partnerships Program
14.246	Brownfield Economic Development Initiative
14.248	Community Development Block Grant-Section 108 Loan Guarantees
16.588	Comprehensive Domestic Violence Program
17.253	Welfare to Work
20.106	Airport Improvement Program
20.203	Highway Planning and Construction
93.151	Health Center Grants for Homeless Population
93.914	HIV Emergency Relief Project Grant

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2000
(CONTINUED)**

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 530(b) is as follows:

<u>Program</u>	<u>Amount</u>
Type A	\$2,360,174

11. Did the audit qualify as a low-risk audit under OMB Circular A-133, Section 530
no

SCHEDULE II

**FINANCIAL STATEMENT FINDINGS FOR THE
YEAR ENDED DECEMBER 31, 2000**

SCHEDULE II
CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FINANCIAL STATEMENT FINDINGS

COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Costs</u>
---------------------------------------	-------------------------

2000-03 Monitoring	<u>N/A</u>
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Federal Program and Specific Federal Award Identification

CFDA Title and Number

14.218 Community Development Block Grants
14.221 Urban Development Action Grants
14.239 Home Investment Partnership Program
14.246 Brownfield Economic Development
14.248 CDBG-Section 108
16.588 Domestic Violence
17.253 Welfare-to-Work
93.151 Health Center Grants
93.914 HIV Emergency Relief

Conditions and Recommendations

We noted during our audit that the City of New Orleans had continued to take the necessary steps to improve its monitoring of sub-recipient activities. This was performed by management of the City of New Orleans having certain employees and independent accountants perform fiscal, programmatic monitoring, and desk reviews of certain sub-recipient's financial and programmatic activities and the City Council of New Orleans having engaged certain independent accountants to perform fiscal and programmatic monitoring of certain sub-recipients.

As a result, as described in Audit Finding Number 2000-03, the City of New Orleans monitored approximately 73% of the funds disbursed to sub-recipients and additionally performed programmatic monitoring of 134 out of 231 sub-recipients.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FINANCIAL STATEMENT FINDINGS**

COMPLIANCE, CONTINUED**Audit Finding Reference Number**

2000-01 Monitoring, Continued

Conditions and Recommendation, Continued

As noted in the previous paragraph the City of New Orleans has continued to improve its fiscal and programmatic monitoring of sub-recipient activities, however we are still uncertain as to the ultimate effect this improved condition has on the Schedule of Expenditures of Federal Awards. We recommend that the management of the City evaluate and consider performing the following:

- Eliminating the duplication of fiscal monitoring efforts that occurred when desk reviews were performed on sub-recipients who also were reviewed by independent accountants;
- Fiscally and programmatically monitor certain sub-recipients who were not monitored during the year 2000;
- Rotate the fiscal monitoring and desk reviews of agencies that have established adequate internal control over financial reporting and compliance systems.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FINANCIAL STATEMENT FINDINGS

COMPLIANCE**Audit Finding Reference Number****Questioned Costs**

2000-02 Administrative Requirements

\$0

Federal Program and Specific Federal Award Identification**CDA Title and Number**

Community Development Block Grant

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass-Through Entity

None

Criteria

The OMB Common Rule Section 40(a) stipulates that grantees are responsible for monitoring grant and sub-grant supported activities to assure compliance with applicable federal requirements and that performance goals are being achieved. Also, 24 CFR Part 570, Section 501 specify that grant recipients are responsible for evaluating grant performance and that funds are used in accordance with program requirements.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FINANCIAL STATEMENT FINDINGS**

COMPLIANCE**Condition**

We noted during our audit that the management of the City of New Orleans and representatives of the U. S. Department of Housing and Urban Development (HUD) were involved in discussions regarding the City of New Orleans timely expending Community Development Block Grant (CDBG) funds. Specifically, HUD has indicated that the City of New Orleans has cumulative available entitlement grant funds in excess of 1.5 times its entitlement grant amount for the current year. The 1.5 times ratio is established by HUD.

Propositor

The management of the City of New Orleans is presently reviewing documentation and support in an attempt to reconcile the cumulative available entitlement grant amount. Preliminary computations utilizing available unrecconciled data reveal a ratio less than 1.5. Therefore, we are unable to presently determine the effect this condition has on the Schedule of Expenditures of Federal Awards.

Recommendation

We recommend that management of the City of New Orleans continue in their efforts to determine the actual ratio and thereafter have appropriate discussions with representatives of HUD to resolve the issue.

SCHEDULE III

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2000

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL-AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

Questioned Costs

2000-03 Monitoring

\$-0-

Federal Program and Specific Federal Award Identification

CEDA Title and Number

14.218 Community Development Block Grants

14.221 Urban Development Action Grant

14.239 Home Investment Partnership Program

14.246 Brownfield Economic Development

14.248 CDBG-Section 108

17.253 Welfare-to-Work

99.131 Health Center Grants

99.914 HIV Emergency Relief

Federal Award Year

December 31, 2000

Federal Agencies

U. S. Department of Labor

U. S. Department of Health and Human Services

U. S. Department of Housing and Urban Development

U. S. Department of Justice

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Pass-Through Entity

17.253 State of Louisiana

Critique

OMB Circular A-133 Compliance Supplement Part 3, Section M stipulates that a pass-through entity is responsible for monitoring of the sub-recipient's activities to provide reasonable assurance that the sub-recipient administers federal awards in compliance with federal requirements. This responsibility includes identifying federal award information and compliance requirements to the sub-recipient and ensuring required audits are performed.

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans failed to include in contracts, certain award information and A-133 audit requirements for the following grant programs and related sub-recipients:

<u>CFDA/Grant Program</u>	<u>Sub-Recipient Contract Deficiencies</u>
17.253 Welfare-to-Work	3
93.151 Health Center Grants	1
93.914 HIV Emergency Relief	24

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Conditions and Perspectives, Continued

Also, we noted during our audit that management of the City of New Orleans performed fiscal and programmatic monitoring of certain sub-recipients, desk reviews of certain sub-recipients' cost control statements, and with the City Council of New Orleans engaged certain independent accountants to perform fiscal and programmatic monitoring of certain sub-recipients as follows:

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number:

2009-03 Monitoring, Continued

Condition and Description, Continued

Sub-Recipient Activities

Federal Program/CITA	Total Disbursements	Independent Accountants	Fiscal Monitoring			Total Number	Other Information On Sub-Recipients	
			Deductions (00)	A-113 Audit Comments	Not Monitored		Programs in Monitoring	Open Required Audits
Special Supplemental-10-537	\$ 71,500	\$ -	\$ -	\$ -	\$ 71,500	1	001	0
CDRO-14-218	6,400,000	2,351,694	987,433	177,233	2,306,681	97	52	0
UDAG-14-221	1,000,000	-	1,000,000	-	-	1	0	0
Special Projects-14-227	1,000,000	-	44,340	-	1,000,780	4	0	0
Emergency Shelter-14-231	502,400	64,393	253,977	256,396	505,393	20	11	0
Shelter Plus-14-218	328,200	-	325,200	-	-	1	105	0
Home-14-219	9,093,832	4,849,080	-	543,310	3,503,342	36	3001	2
HOPEW-14-241	2,398,571	844,881	271,570	650,297	433,824	13	10	1

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Condition and Remediation, Continued

Sub Recipient Activities

Federal Program/CTDA	Total Disbursements	Independent Accountants	Fiscal Monitoring			Total Number	Other Information on Sub Recipients	
			Disal Expenditures	As-111 Commut	Not Monitored		Programs Monitoring	Open Recipients Audits
Brownfield-								
14,248	\$ 3,800,000	\$ -0-	\$ 1,000,000(1)	\$ -0-	\$ -0-	1	0	0
CDRG-Section 108-								
14,248	3,800,000	-0-	3,800,000(1)	-0-	-0-	1	0	0
CDRG-Section 108-								
14,248	8,575,858	-0-	8,575,858	-0-	-0-	2	0	0
Local Law								
Enforcement-								
30,592	219,267	-0-	-0-	175,333	43,934	2	2	0
Wind and Seed-								
30,592	4,779	-0-	-0-	-0-	4,779	1	0	0

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-05 Monitoring Continued

Condition and Response Continued

Sub-Recipient Activities

Federal Program/CTDA	Total Subrecipients	Fiscal Monitoring			Other Information on Sub-Recipients		
		Independent Desk Assessments	Discrepancies	A-113 Audit Not Covered	Total Number	Programmatic Monitoring	Open Required Audits
Domestic Violence							
16,588	\$ 144,989	\$ -	\$ -	\$ 144,308	2	2	0
Refugee-as-Male-							
17,250	2,236,569	2,074,158	-	49,801	3	2	8
Violence							
Law Enforcement-							
17,255	228,048	-	-	64,256	2	929	6
JTPA-17,246	2,442,518	2,442,218	-	-	1	1	6
Grant for Residential Treatment-							
90,301	50,300	-	-	45,778	2	6	0

SCHEDULE III

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Condition and Process, Continued

Sub-Recipient Activities

Federal Program/CEDA	Total Disbursements	Independent Audit Accountants Backlogs	Fiscal Monitoring		Other Information on Sub-Recipients		
			4-137 Audit Not Covered	Monitored	Total Number	Programmatic Monitoring	Open Received Audits
Health Center Grants-01.151	\$ 318,139	\$ -0-	\$ 165,608	\$ 151,165	7	3	0
Demonstration Grants-01.154	208,569	-0-	\$1,574	-0-	3	0	0
HIV Emergency Relief-01.914	4,431,778	2,478,948	605,082	472,399	24	18	4
Healthy Start Initiative-01.926	2,498,217	2,309,023	187,194	-0-	1	1	1
Departmental Zone-01.483	562,053	-0-	-0-	562,052	8	0	0
Total	\$49,008,648	\$17,494,722	\$18,491,004	\$2,484,027	222	114	8

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Condition and Description, Continued

Sub-Recipient Activities

- (1) Performed by Thoms.
- (2) Represents construction monitoring.
- (3) Monitored by the State of Louisiana.
- (4) Cost determinations made by Department of Housing and Neighborhood Development.
- (5) Sub-Recipient is a fiscal agent only; programmatic determinations made by Department of Housing and Neighborhood Development.
- (6) Amounts scheduled do not include desk reviews of sub-recipients also directly monitored by Independent Accountants.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-03 Monitoring, Continued

Issue

The management of the City of New Orleans is continuing to improve its internal control procedures for monitoring.

Questioned Cost

For purposes of these conditions, we have not questioned any costs.

Effect

The City of New Orleans is continuing to ensure that sub-recipients are monitored in accordance with federal requirements.

Recommendation

We recommend that the City of New Orleans continue its efforts to ensure that a fiscal and programmatic monitoring system is completely established that would be in compliance with federal requirements and also provide to the City a comfortable degree of assurance with regard to ensuring sub-recipients comply with federal, state and city regulations.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Costs</u>
2000-04 Internal Control -Departmental Programmatic Activities	\$0.

Federal Program and Specific Federal Award Identification

CFDA Title and Number

10.557	Special Supplemental-WIC
10.565	Commodity Supplemental Food Program
11.300	Economic Development Grants for Public Works
14.221	Urban Development Action Grant
14.258	Shelter Plus
14.246	Brownfield Economic Development
14.248	Community Development Block Grant-Section 108
14.218	Community Development Block Grant
16.579	Rural Female Grant Program-COPS Ahead
16.592	Local Law Enforcement Block Grant
20.205	State and Community Highway Safety
83.534	Emergency Management
93.585	Empowerment Zones Programs
93.1410012	HPSP Medical and Dental Services

Federal Award Year

December 31, 2000

Federal Agencies

U. S. Department of Housing and Urban Development
U. S. Department of Health and Human Services
U. S. Department of Justice
Federal Emergency Management Agency
U. S. Department of Transportation
U. S. Department of Agriculture

SCHEDULE III

CITY OF NEW ORLEANS SCHEDULE OF FINDINGS AND QUESTIONED COSTS— FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-04 Internal Control -Departmental
Programmatic Activities, Continued

Fiscal Through Entity

State of Louisiana

Criteria

The A-102 Common Rule requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Conditions and Perspectives

We noted during our audit that the City of New Orleans could improve its internal control procedures with regard to monitoring departmental federal programmatic activities. At December 31, 2000, certain departments of the City of New Orleans expended \$14,338,332 to perform programmatic activities.

Also, the City of New Orleans disbursed loans totaling \$15,535,991 to eligible sub-recipients utilizing Section 108, Brownfield Economic Development and UDAG federal funds, and provided Shelter Plus Care, Demonstration grants, and UDAF programs to eligible participants totaling \$1,673,304 and performed roadway construction totaling \$6,907,880.

However, certain internal control procedures and characteristics as presented in the Internal Control-Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO Report) are not presently utilized by the City of New Orleans.

Cause

The management of the City of New Orleans has not considered certain aspects of the COSO Report to ensure an effective internal control system is established for the monitoring of certain departmental federal activities.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-04 Internal Control -Departmental
Programmatic Activities, Continued

Questioned Costs

For purposes of this finding, we have not questioned any costs.

Effect

Non-compliance with federal regulations requiring that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements.

Recommendation

We recommend that management of the City of New Orleans consider the following activities in the development of an overall departmental monitoring plan:

- Ongoing monitoring built-in through independent reconciliations, staff meeting feed back, rotating staff, supervisory review, and management review of reports.
- Periodic site visits performed at decentralized locations and checks performed to determine whether procedures are being followed as intended.
- Follow up on irregularities and deficiencies to determine the cause.
- Internal quality control reviews performed.
- Management meets with program monitors, auditors, and reviewers to evaluate the condition of the program and controls.
- Internal audit routinely tests for compliance with Federal requirements.
- The Office of Federal and State Programs and the Office of the Chief Administrative Officer reviews the results of all monitoring or audit reports and periodically assess the adequacy of corrective action.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FEDERAL COMPLIANCE

Audit Finding Reference Number

Questioned Costs

2000-05 Allowable Costs

\$11,302Federal Program and Specific Federal Award IdentificationCDA Title and Number

14.218 Community Development Block Grants

14.239 Home Investments

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass-Through Entity

None

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section B stipulates that direct costs must conform with the criteria contained in OMB Circular No. A87 including being supported by appropriate documentation, such as vendor invoices, canceled checks, payroll journals, and general ledgers.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-05 Allowable Costs, Continued

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans had disbursed grant funds to certain sub-recipients based upon a cost control statement detailing the pertinent general ledger accounts and related amounts.

However, of the sub-contractors selected for testing, one (1) sub-recipient submitted a cost control statement but was either not fiscally monitored by the City of New Orleans or Independent Accountants. Also, an A-133 audit report was not submitted by the completion of our audit fieldwork. Also, we noted that two (2) payroll adjustments resulted in an overpayment.

Cause

The City of New Orleans had not selected the noted sub-recipients for a fiscal review. Also, two payroll adjustments inadvertently resulted in an overpayment.

Questioned Costs

For purposes of this finding, we have questioned the costs disbursed to the five (5) sub-recipients and the two payroll overpayments as follows:

CFDA Number	Program	Amount
14.218	Community Development Block Grant	\$ 1,781
14.259	Home Investment	<u>10,208</u>
	Total	\$ <u>11,989</u>

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-05 Allowable Costs, Continued

Effect

Non-compliance with the City of New Orleans established policies and procedures with applicable federal rules and regulations.

Recommendation

We recommend that immediate steps be taken to ensure that the noted sub-recipients are monitored and that appropriate supporting documentation be obtained to verify the sub-recipient print costs. Also, we recommend that management of the City of New Orleans take immediate steps to obtain a refund of the payroll overpayments.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCEAudit Finding Reference NumberQuestioned Costs

2000-06 Program Income

\$-0-Federal Program and Specific Federal Award IdentificationCFDA Title and Number

14.239 Home Investment Partnership Program

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass-Through Entity

State of Louisiana

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section J stipulates that program income generated from the use of grant funds must be accurately accounted for and either deducted from outlays, added to the project budget, or used to meet matching requirements.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-06 Program Income, Continued

Conditions and Perspectives

We noted during our audit that the City of New Orleans had not completed the establishment of a system to accumulate and account for program income data of sub-recipients and to ensure program income is utilized in compliance with all applicable federal rules and regulations.

Cause

The City of New Orleans has not completed the establishment of a system to accumulate, account for and monitor program income of sub-recipients.

Questioned Costs

We have been unable to determine the financial impact of the non-reporting of program income. Therefore, for purposes of this condition, we have not questioned any costs.

Effect

The City of New Orleans has not complied with applicable federal rules and regulations.

Recommendation

We recommend that management of the City of New Orleans continue to take the necessary steps to complete a system to accumulate, account for, monitor and ensure that program income is utilized in compliance with all applicable federal rules and regulations.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL, OACR COMPLIANCE AND FEDERAL COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Costs</u>
2000-07 Davis-Bacon Act	\$0.

Federal Program and Specific Federal Award IdentificationCHDA Title and Number

- 14.218 Community Development Block Grant
- 14.229 Home Investment Partnership Program

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section D stipulates that a non-Federal entity must ensure that contractors and sub-contractors are paid prevailing wage rates for projects covered by the Davis-Bacon Act.

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans failed to adhere to established procedures for monitoring the payment of prevailing wages to workers by contractors or sub-contractors for the noted grants.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-07 Davis-Bacon Act, Continued

Cause

The management of the City of New Orleans did not adhere to established procedures.

Questioned Costs

For purposes of the noted condition, we have not questioned any costs.

Effect

The City of New Orleans is not ensuring that construction contractors are paying employees prevailing wage rates established by the Department of Labor.

Recommendation

We recommend that management of the City of New Orleans adhere to established procedures with regard to monitoring contractors and/or sub-contractors for compliance with the Davis-Bacon Act.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

FEDERAL COMPLIANCE**Audit Finding Reference Number****Questioned Costs**

2000-08 Suspended and
 Debarred Certifications

\$0.00

Federal Program and Specific Federal Award Identification**CFDA Title and Number**

14.211 Community Development Block Grants
14.239 Home Investment
17.293 Welfare to Work
93.151 Health Center Grants
93.514 HIV Emergency Relief

Federal Award Year

December 31, 2000

Federal Agencies

U. S. Department of Housing and Urban Development
U. S. Department of Labor
U. S. Department of Health and Human Services

Pass-Through Entity

State of Louisiana

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section 1 stipulates that contractors receiving individual awards for \$100,000 or more and all sub-recipients must certify that the organization and its principals are not suspended or debarred.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-08 Suspended and
 Deburred Certifications, Continued

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans failed to obtain suspended and deburred certifications from contractors and/or sub-recipients for the following federal grant programs:

<u>CEDA Number/Grant Program</u>	<u>Sub-recipients</u>
14-218 Community Development Block Grant	3
14-239 Home Investment	2
17-253 Welfare to Work	3
93-151 Health Center Grants	7
93-914 HIV Emergency Relief	24

Causes

The management of the City of New Orleans inadvertently failed to obtain the certifications.

Questioned Costs

For purposes of these conditions, we have not questioned any costs.

Effect

The City of New Orleans has not complied with federal regulations.

SCHEDULE III
CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-08 Suspended and
 Debarred Certification, Continued

Recommendation

We recommend that management of the City of New Orleans adhere to established procedures and ensure that applicable contractors and sub-recipients provide the related certifications.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCEAudit Finding Reference NumberQuestioned Costs

2000-09 Matching

\$1,778,492Federal Program and Specific Federal Award IdentificationCHDA Title and Number

14.219 Home Investment Partnerships Program (HOME)

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass Through Entity

None

Criteria

OMB Circular A-133 Compliance Supplement Part 3 Section 6 stipulates that a non-federal entity must provide matching or cost sharing of a specified amount or percentage as provided in the contract or grant agreement with the federal government.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-09 Matching, Continued

Conditions and Perspectives

We noted during our audit that the City of New Orleans must provide eligible matching contributions of 12.5% of its actual Home Expenditures. The grantor agency has allowed the City of New Orleans to provide the match in the form of certain non-federal expenditures (i.e. forgiven loans, appraised value of donated land or real property, infrastructure, site preparation, non-federal cash, etc.) incurred or provided by the sub-recipient. However, management of the City of New Orleans failed to document the match of Home funds for the year ended December 31, 2000.

Cause

A system for the reporting, tracking and monitoring of the sub-recipient data has not been completely established.

Questioned Costs

For purposes of this finding, we have questioned the amount of matching funds which were not documented. This amount totals \$1,778,492, which is 12.5% of the Home funds drawn down in the amount of \$14,227,832.

Effect

Non-compliance with federal requirements on providing a 12.5% match of Home fund expenditures.

Recommendation

We recommend that Management of the City of New Orleans take immediate steps to document the match of Home grant expenditures.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number****Questioned Costs**

2006-10 Allowable Activities

\$2,922,000**Federal Program and Specific Federal Award Identification****CFDA Title and Number**

14.218 Community Development Block Grant

Federal Award Year

December 31, 2006

Federal Agency

U. S. Department of Housing and Urban Development

Fund-Through Entity

Not Applicable

Criteria

OMB Circular A-133 Compliance Supplement Part 4, Allowable Activities and Allowable Costs specify the types of activities and costs, which are either specifically allowed or prohibited by the laws, regulations, and the provisions of contracts or grant agreements pertaining to the program.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-10 Allowable Activities, Continued

Conditions and Perspectives

We requested, but did not receive on a timely basis, documentation of the programmatic accomplishments of certain City of New Orleans departments that were funded by the Community Development Block Grant (CDBG). The departments received \$2,922,000 in CDBG funds for personnel costs.

Cause

The management of the City of New Orleans has not adhered to established procedures that required the applicable departments to submit the programmatic accomplishments on a timely basis.

Questioned Costs

As a result of this condition, we have questioned costs totaling \$2,922,000.

Effect

Non-compliance with federal regulations which stipulate that federal funds must be utilized for allowable activities and that costs be properly supported.

Recommendation

We recommend that management of the City of New Orleans continue in their efforts to ensure that departments funded with federal funds provide appropriate documentation of programmatic accomplishments on a timely basis.

SCHEDULE III**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS****INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE****Audit Finding Reference Number****Questioned Costs**

2000-11 Special Tests and Provisions -
 On-Site Inspections

\$0.

Federal Program and Specific Federal Award Identification**CFLA Title and Number**

14.279 Home Investment Partnership Program (HOME)

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Fund Through Utility

None

Criteria

OMB Circular A-133 Compliance Supplement Part 4, Section 4.14.239 - Housing Quality Standards stipulate that during the period for which the sub-recipient maintains subsidized housing for Home Assisted Rental Housing, the disbursing agency must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than certain prescribed years for defined project levels (1 to 25 or more units).

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-11 Special Tests and Provisions -
On-Site Inspections, Continued

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans had not performed on-site inspections of rental rehabilitation projects funded with HOME funds. As December 31, 2000, the City of New Orleans had funded fifteen (15) individual rental rehabilitation projects that required inspections.

Cause

The City of New Orleans has not adhered to established policies and procedures to perform on-site inspections.

Effect

Non-compliance with federal requirements to perform on-site inspections.

Recommendation

We recommend that management of the City of New Orleans take immediate steps to ensure on-site inspections are performed as required by federal legislation.

SCHEDULE III**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS****INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE****Audit Finding Reference Number****Questioned Costs**

2000-12 Financial Reporting

\$0.

Federal Program and Specific Federal Award Identification**CFDA Title and Number**

14.218	Community Development Block Grant (CDBG)
14.239	Home Investment Partnership Program
14.291	Emergency Shelter Grants
14.241	Housing Opportunities for People with AIDS (HOPWA)

Federal Award Year

December 31, 2000

Federal Agencies

U. S. Department of Housing and Urban Development

Pass-Through Entity

None

Criteria

OMB Circular A-133 Compliance Supplement Part 4, Section 4.14.218 - Reporting specifies that the financial information per the Summary Report (COMPL03) and the CDBG Financial Summary (COMPR36), which is included in the Consolidated Annual Performance and Evaluation Report (CAPERS) must agree to the accounting records.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Auth Finding Reference Number

2000-12 Financial Reporting, Continued

Conditions and Proscriptions

We noted during our audit that the financial information for all HUD grants which were included in the summary report section of the CAFERS and the CIRM financial summary did not agree to the accounting records.

Cause

The City of New Orleans has experienced significant problems with the Integrated Disbursement and Information System (IDIS) that has resulted in inaccurate information being generated.

Effect

Due to the problems with the IDIS, the City of New Orleans was unable to provide accurate financial information to HUD.

Recommendation

We recommend that management of the City of New Orleans continue to investigate and correct the present problems with the Integrated Disbursement and Information System.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Cost</u>
2000-13 Reporting	<u>\$-0-</u>

Federal Programs and Specific Federal Award IdentificationCFDA Title and Number

60.914	HIV Emergency Relief Program
14.218	Community Development Block Grant (CDBG)
14.239	Home Investment Partnership
14.231	Emergency Shelter Grants
14.241	Housing Opportunities for People with AIDS

Federal Award Year

December 31, 2000

Federal Agencies

U. S. Department of Health and Human Services

Pass-Through Entity

None

Critique

OMB Circular A-133 Compliance Supplement Part 3, Section I - Reporting specifies that federal program reports should include all activity of the reporting period, are supported by applicable accounting records, and are fairly presented in accordance with program requirements.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-13 Reporting, Continued

Conditions and Perspectives

We noted during our audit that certain grant expenditures for the HIV Emergency Relief Grant and grant receipts and expenditures for HUD programs that were reflected on the related financial reports (SF 272) submitted during the year ended December 31, 2000 did not agree in total to the grant expenditure and receipt amounts recorded in the general ledger as follows:

Grant Name	CFDA Number	Amount Per Report		Amount Per Accounting Records	
		Receipts	Expenditures	Receipts	Expenditures
HIV Emergency Relief	59.914	\$ 5,566,335	\$ 6,158,184	\$ 5,566,335	\$ 4,950,004
HUD	\$36,081,333	\$39,063,473	\$35,544,361	\$37,224,365

Cause

The management of the City of New Orleans encountered problems in utilizing the financial reporting system for the HIV Emergency Relief Program. For HUD, certain funds were drawn down (\$434,972) in the year 2001, and certain prior year costs were reported during 2000 (\$3,779,106).

Questioned Costs

For purposes of this finding, we have not questioned any costs.

Effect

Certain federal financial reports contained inaccurate financial information.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2009-13 Reporting Continued

Recommendation

We recommend that management of the City of New Orleans take immediate steps to ensure accurate financial information is provided to federal agencies.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number****Questioned Costs**

2000-14 Inventory Management of Equipment

\$0**Federal Program and Specific Federal Award Identification****CFDA Title and Number**

14.218 Community Development Block Grant

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass-Through Entity

None

Criteria

OMB Circular A-115 Compliance Supplement Part 3 Section F stipulates that equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS,
CONTINUED**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

1000-14 Inventory Management of Equipment, Continued

Conditions and Perspectives

We noted during our audit that the equipment and furniture inventory listing was not current and that a significant number of equipment items listed did not have identifying tag numbers, and descriptions. This condition existed for current and prior year equipment acquisitions.

Cause

We were informed by management of the City of New Orleans that the listing was not current because of the recent relocation and inter-office transfers of furniture and equipment.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

Non-compliance with federal regulations which require that equipment be tagged and that appropriate records be maintained describing the asset and its location.

Recommendation

We recommend that management of the City of New Orleans take the necessary steps to correct this condition.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

FEDERAL COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Costs</u>
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2000-15 Reporting	\$-0-
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Federal Program and Specific Federal Award IdentificationCDDA Title and Number

14.248 Community Development Block Grant-Section 108 Loan Guarantees

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development (HUD)

Pass-Through Entity

None

Criteria

OMB Circular A-133 Compliance Supplement Part 3, Section I-Reporting specifies that reports of federal awards or activities must be timely submitted to the Federal awarding agency, include all activity of the reporting period, and be fairly presented in accordance with program requirements. Also, the contract between HUD, the City of New Orleans and the related third party specified that certain monthly financial reports were required to be submitted to HUD.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-15 Reporting, Continued

Conditions and Perspectives

We noted during our audit that management of the City of New Orleans did not provide HUD with monthly financial reports regarding the American Can Project that disclose the withdrawals and balances of funds in the Section 108 loan fund account.

Cause

The management of the City of New Orleans did not adhere to established procedures for preparing federal financial reports.

Effect

Non-compliance with federal requirements and the Section 108 loan agreement.

Recommendation

We recommended that management of the City of New Orleans take immediate steps to ensure adherence to established reporting procedures.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

<u>Audit Finding Reference Number</u>	<u>Questioned Cost</u>
2000-16 Earmarking	\$271,202

Federal Program and Specific Federal Award IdentificationCFDA Title and Number

14.239 Home Investment Partnership

Federal Award Year

December 31, 2000

Federal Agencies

- U. S. Department of Housing and Urban Development
- U. S. Department of Health and Human Services

Pass-Through Entity

None

Criteria

OMB Circular A-133 Compliance Supplement Part 4 specifies the following earmarking percentages for administrative and planning costs:

<u>Program</u>	<u>Earmarking Percentages</u>
Home Investment	10% of the fiscal year Home basic formula allocation plus any as defined additional funds.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number**

2000-16 Farmarking, Continued

Conditions and Prospective:

We noted during our audit that management of the City of New Orleans had charged costs to administration and planning that were in excess of the earmarking percentage.

Cause:

The management of the City of New Orleans has indicated that further review is required to be made of this condition.

Questioned Costs:

For purposes of this condition, we have questioned the amount of cost charged in excess of the earmarking percentage as follows:

Program	Amount Charged	Earmarking Percentage Amount	Difference
Home Investment	\$ <u>882,288</u>	\$ <u>712,900</u>	\$ <u>169,388</u>

Effect:

The management of the City of New Orleans has not complied with the earmarking limitation specified by the federal government.

CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

2000-16 *Emarking, Continued*

Recommendation

We recommend that immediate steps be taken to ensure that the administration and planning costs charged to the grant during the audit period are within the prescribed earmarking guidelines.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE**Audit Finding Reference Number****Questioned Costs**

1660-17 Procurement

\$46**Federal Program and Specific Federal Award Identification****CFDA Title and Number**

14.239 Home Investment Partnerships Program

Federal Award Year

December 31, 2000

Federal Agency

U. S. Department of Housing and Urban Development

Pass-Through Entity

State of Louisiana

Critique

OMB Circular A-133 Compliance Supplement Part 3, Section I Procurement specify that local government's procurement policies must conform to the A-102 Common Rule. The A-102 Common Rule specifies that sub-awards to sub-recipients must be documented in the form of a contractual arrangement.

Conditions and Perspectives

We noted during our audit that prior to the disbursement of grant funds totaling \$234,343 to a sub-recipient, the management of the City of New Orleans failed to execute a contract extension. The sub-recipient had previously received grant funds under the terms of a sub-recipient contract.

**CITY OF NEW ORLEANS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS-
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND FEDERAL COMPLIANCE

Audit Finding Reference Number

1000-17 Procurement, Continued

Cause

The management of the City of New Orleans was unaware that the contract extension was not executed.

Questioned Costs

We have not questioned any costs relative to this finding because the management of the City of New Orleans was able to subsequently document the contractual arrangement by execution of a currently dated contract amendment.

Effect

Non-compliance with Federal, state and City of New Orleans procurement policies.

Recommendation

We recommend that management of the City of New Orleans adhere to established procedures with regard to procurement.

**CURRENT STATUS OF OTHER AUDITS
AND PROGRAM REVIEWS
PERFORMED BY FEDERAL AGENCIES**

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
AND PROGRAM REVIEWS
PERFORMED BY FEDERAL AGENCIES**

FEDERAL AGENCY - U. S. DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT (HUD) - OFFICE
OF INSPECTOR GENERAL

SUBJECT - HOME INVESTMENT PARTNERSHIP PROGRAM

AUDIT PERIOD - JANUARY 13, 1992 THROUGH APRIL 30, 1994

BACKGROUND

In May of 1984, the U. S. Department of Housing and Urban Development, Office of Inspector General, began an audit of the Home Investment Partnerships program as administered by the City of New Orleans. The audit report No. 84-FW-256-2007 dated March 24, 1985, was intended to determine whether the City of New Orleans managed its Home program effectively and complied with the applicable regulations.

The audit disclosed numerous instances of what was deemed misuse of Federal funds, regulatory violations, inefficiencies, and numerous uncorrected deficiencies. Moreover, the audit stated that the City had seriously mismanaged Home activities and that officials responsible for administering the program did not properly plan, implement, or monitor Home activities or always take corrective action upon notice of problems.

Consequently, a substantial amount of the grant award was questioned with additional amounts identified as ineligible. Costs determined to be ineligible per the report were \$285,152 while an additional \$1,122,899 was questioned because of a lack of satisfactory documentation to support the eligibility of the costs.

CURRENT STATUS

The U. S. Department of Housing and Urban Development (HUD) and the City of New Orleans have reached a repayment agreement that provides over a five year period an annual payment of \$1,670,590. As of December 31, 2003, the City of New Orleans has repaid HUD a cumulative amount of \$4,461,170. Also, per the agreement HUD will re-apply all payments made by the City of New Orleans to the Home Investment Partnership Program.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
AND PROGRAM REVIEWS
PERFORMED BY FEDERAL AGENCIES
(CONTINUED)**

FEDERAL AGENCY - U. S. DEPARTMENT OF LABOR -
OFFICE OF INSPECTION GENERAL

SUBJECT - JOB TRAINING PARTNERSHIP ACT

AUDIT PERIOD - INCEPTION OF PROGRAM THROUGH DECEMBER 31, 1993

BACKGROUND

On May 5, 1994 and on March 20, 1997, judgments totaling \$4,555,000 and \$255,615, respectively, were rendered against the City of New Orleans relative to disallowed costs determined by the U. S. Department of Labor for the Job Training Partnership Act Program.

The City of New Orleans has reached a settlement with the State of Louisiana and the U. S. Department of Labor with a total remittance of \$4,866,131, and a credit reduction of \$1,434,495.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
AND PROGRAM REVIEWS
PERFORMED BY FEDERAL AGENCIES
(CONTINUED)**

FEDERAL AGENCY - U. S. DEPARTMENT OF
HOUSING AND URBAN DEVELOPMENT

SUBJECT - MONITORING/TECHNICAL ASSISTANCE SITE VISIT

AUDIT PERIOD - FISCAL YEAR 2000

BACKGROUND

On May 15, 2000 the City of New Orleans received a notification from the U. S. Department of Housing and Urban Development. The notification indicated that as a result of the monitoring/technical assistance site visit, it was determined that the City of New Orleans had not completely provided adequate documentation in the opinion of HUD to substantiate either the eligibility of certain programmatic activities or that the activity met the national objective. As a result, HUD disallowed \$1,404,467 in grant costs.

The management of the City of New Orleans has indicated that they do not concur with the finding and are presently in discussion with HUD to resolve the disallowed amount.

**CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS**

CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS

ORGANIZATION - NEW ORLEANS AFFORDABLE HOME OWNERSHIP, INC.
(Formerly Urban Homeowner's Corporation of
New Orleans)

AUDIT PERIOD - AUGUST 29, 1983 (Inception) through December 31,
1984

OTHER INDEPENDENT AUDITOR - JUSTIN SCHMIDT, CPA

FINDINGS AND QUESTIONED COSTS

The New Orleans Affordable Home ownership, Inc. is a sub-recipient of HOME program funds from the City of New Orleans. An audit which was performed on the organization for the period August 29, 1983 through December 31, 1984 contained several compliance findings with related questioned costs totaling \$1,594,328. However, the cognizant agency has not rendered a final determination in this matter, and reasons have not been provided by management of the organization that the audit finding does not warrant any further action.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)**

ORGANIZATION - NEW ORLEANS AFFORDABLE HOME OWNERSHIP, INC.
(Formerly Urban Homesteads Corporation of New Orleans)

AUDIT PERIOD - JANUARY 1, 1995 THROUGH DECEMBER 31, 1995

OTHER INDEPENDENT AUDITOR - FAILEY, MEUNIER & LEBLANC, L.L.P.

FINDINGS AND QUESTIONED COSTS

The New Orleans Affordable Home ownership is a sub-recipient of Home Program funds from the City of New Orleans. An audit which was performed for the year ended December 31, 1995 contained several compliance findings with related questioned costs totaling \$152,168. The cognizant agency has not rendered a final determination with regard to this matter, and reasons have not been provided by management of the organization that the audit finding does not warrant any further action.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)**

ORGANIZATION - NEW ORLEANS AFFORDABLE HOME OWNERSHIP, INC.
AUDIT PERIOD - JANUARY 1, 1994 THROUGH DECEMBER 31, 1994
OTHER INDEPENDENT AUDITOR - JUSTIN SCAMLAN, CPA

FINDINGS AND QUESTIONED COSTS

The New Orleans Affordable Home ownership is a sub-recipient of Community Development Block Grant (CDBG) 14.3181 funds from the City of New Orleans. An audit performed for the year ended December 31, 1994 contained several compliance findings with related questioned costs totaling \$45,438. The Cognizant Agency has not rendered a final determination with regard to these findings, and responses have not been provided by the organization that the audit finding does not warrant any further action.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)**

ORGANIZATION - THIRD SHILOH HOUSING, INC.
AUDIT PERIOD - JANUARY 1, 1994 TO DECEMBER 31, 1994
OTHER INDEPENDENT AUDITOR - LUTHER SPIEGEL & CO.

FINDINGS AND QUESTIONED COSTS

Third Shiloh Housing, Inc. is a sub-recipient of Community Development Block Grant (CDBG) funds from the City of New Orleans. An audit performed for the year ended December 31, 1994 contained several compliance findings with related questioned costs totaling \$160,131. The Cognizant Agency has not rendered a final determination with regard to these findings, and reasons have not been provided by the organization that the audit finding does not warrant any further action.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)**

ORGANIZATION - MULTI-SERVICE CENTER FOR THE HOMELESS

AUDIT PERIOD - YEARS ENDING DECEMBER 31, 1955 AND 1956

OTHER INDEPENDENT AUDITOR -
LUTHER C. SPEIGHT & COMPANY - REPORT DATED
SEPTEMBER 18, 1956

FINDINGS AND QUESTIONED COSTS

The Multi-Service Center for the Homeless is a sub-recipient of funding from the City Council grants and the City of New Orleans Emergency Shelter Grant Fund for the aforementioned periods. The Independent Accountants' Report on Applying Agreed-Upon Procedures relative to the Organization's compliance with certain laws and regulations reported an allegation of fraud against an employee of the Organization. The results of the engagement was reported to the Organization's Board of Directors and the State Legislative Auditor.

CURRENT STATUS

This matter has been referred to the Federal Bureau of Investigation who, is presently reviewing the matter for trial.

**CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)**

ORGANIZATION - MULTI-SERVICE CENTER FOR THE HOMELESS

AUDIT PERIOD - YEARS ENDED DECEMBER 31, 1994

OTHER INDEPENDENT AUDITOR - BROWN & TREWALCO LLP, CPAS

FINDINGS AND QUESTIONED COSTS

The Multi-Service Center for the Homeless is a sub-recipient of Emergency Shelter Grants (CPDA 14.501) from the City of New Orleans. An audit performed for the year ended December 31, 1994 contained several compliance findings with related questioned costs totaling \$24,179. The Cognizant Agency has not rendered a final determination with regard to these findings, and reasons have not been provided by the organization that the audit finding does not warrant any further action.

CITY OF NEW ORLEANS
CURRENT STATUS OF OTHER AUDITS
PERFORMED BY OTHER INDEPENDENT AUDITORS
(CONTINUED)

ORGANIZATION - UNITED SERVICES FOR AIDS FOUNDATION, INC.

AUDIT PERIOD - YEARS ENDED DECEMBER 31, 1988

FINDINGS AND QUESTIONED COSTS

The United Services for AIDS Foundation, Inc. is a sub-recipient of HIV Emergency Relief Formula Grant funds (CFDA 93.815) from the City of New Orleans. An audit performed for the year ended December 31, 1988 contained certain compliance findings with related questioned costs totaling \$23,617. The cognizant agency has not rendered a final determination with regard to these findings.

SUMMARY OF OTHER INDEPENDENT ACCOUNTANTS' FISCAL AND PROGRAMMATIC MONITORING

CITY OF NEW ORLEANS
SUMMARY OF OTHER INDEPENDENT ACCOUNTANTS
FISCAL AND PROGRAMMATIC MONITORING OF THE
CITY OF NEW ORLEANS' SUB-RECIPIENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

The management of the City of New Orleans and the City Council of the City of New Orleans engaged Independent Accountants to perform fiscal and programmatic monitoring on sub-recipients who received Home Investment Partnership, Community Development Block Grant, Emergency Shelter Grant, Healthy Start Initiative, Job Training Partnership, Employment Training Assistance, Welfare-to-Work, Housing Opportunities for Persons with AIDS, and HIV Emergency Relief Program grant funds for the years ended December 31, 2000 and 1999.

As a result of the Independent Accountants' Monitoring of sub-recipients' activities, approximately \$154,546 and \$428,936, respectively of federal funds were questioned.

The management of the City of New Orleans has based management decisions on such monitoring findings and is working towards either resolving or receiving reimbursement of all questioned costs.

**CITY OF NEW ORLEANS
EXIT CONFERENCE**

An exit conference and other meetings were held at the City of New Orleans to discuss the audit report and the various findings. Those who have been in attendance are noted below. The findings were also discussed, prior to the exit conference, with the respective department heads.

CITY OF NEW ORLEANS

Councilmember Oliver Thomas	--	City Council Audit Committee
Councilmember Scott Shea	--	City Council Audit Committee
Councilmember Marlin Gosman	--	City Council Audit Committee
Mr. Cedric Grant	--	Chief Administrative Officer
Ms. Thelma French	--	Assistant to the Mayor
Ms. Marina Kahn	--	Director of Finance
Mrs. Rita Morris	--	Deputy Director of Finance
Mr. Raysh N. Delarge	--	Comptroller

BRUNO & TERVALON LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	--	Managing Partner
Mr. Edward Phillips, Jr.	--	Senior Manager

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2001

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2009**

Audit Finding	Business Corrective Action	Anticipated Completion Date	Contact Person	Federal/State Funding Agency Contracted
<p>2008-01 MONITORING</p> <p>The Independent Auditor noted that the City of New Orleans had continued to take the necessary steps to improve the monitoring of sub-empirical activities. This was performed by management of the City of New Orleans during certain employment and independent assessment performance (and) programmatic monitoring and data review of certain sub-empirical's financial and programmatic activities and the City Council of New Orleans having engaged certain independent accountants to perform final and programmatic monitoring of certain sub-empirical's.</p>	<p>The management of the City has approved policies and procedures in place and is adhering to these policies and procedures. However, the management of the City will evaluate and consider performing additional steps to improve monitoring of sub-empirical's, including legislative efforts, thereby maintaining the commitment for monitoring.</p>	<p>Dec. 2009</p>	<p>Charles Winkler</p>	<p>Revised plan to request federal agency</p>

CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2000

AUDIT FINDINGS	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	FEDERAL FUND NUMBER AND AGENCY CONTACTED
<p>2000-02 ADMINISTRATIVE REQUIREMENTS</p> <p>The Independent auditors noted that the management of the City of New Orleans and representatives of the U. S. Department of Housing and Urban Development (HUD) were tardy in discussion regarding the City of New Orleans timely expending Community Development Block Grant (CDBG) funds.</p>	<p>The Management of the City of New Orleans submitted a work plan to HUD and HUD responded to Management pending efforts of the City in complying with requirements. Management will submit a status report of compliance to plan.</p> <p>The Management of the City of New Orleans will determine the actual ratio and have discussion with representatives of HUD to resolve the issue.</p>	<p>Aug. 2001</p> <p>Oct. 1999</p>	<p>Edna Morris</p> <p>Wynona Delorge</p> <p>Mary Pennington</p> <p>John Russell</p>	<p>BLD</p>

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2009**

AUDIT FINDINGS	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	PROBABLE AID THROUGH SOCIETY CONTACTED
<p>2009.03 MONITORING:</p> <p>The Independent Auditor noted that management of the City of New Orleans failed to include in contracts, certain award information and A-119 audit requirements. The Independent Auditor also noted that management of the City of New Orleans performed fiscal and programmatic monitoring of certain subrecipients, but, review of certain subrecipient's cost control statements, and with the City Council of New Orleans engaged certain independent accountants to perform fiscal and programmatic monitoring of certain subrecipients.</p>	<p>The Management of the City of New Orleans has developed procedures to strengthen their monitoring reviews of sub-recipients. The management of the City will include necessary award information and A-119 audit requirements in all future contracts.</p>	Dec. 2011	Charles Wachsmat	N/A

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2000**

AUDIT FINDING	FINDING/Corrective Action	ANTICIPATED COMPLETION DATE	CONTACT PERSON	FEDERAL AID THROUGH AGENCY CONTRACTED
<p>100-06 INTERNAL CONTROL - DEPARTMENTAL MONITORING</p> <p>The Independent Auditors noted that the City of New Orleans could improve its internal control procedures with respect to monitoring departmental internal programs' activity.</p>	<p>The Management of the City of New Orleans will implement internal control procedures to monitor the departmental accomplishments as it relates to federal activities.</p>	Oct. 1999	Martha Kala	No
<p>200-06 ALLOWABLE COSTS</p> <p>The Independent Auditors noted that management of the City of New Orleans had disbursed grant funds in certain miscellaneous fund type in cost control statements deviating the pertinent general ledger account to cost related accounts. Also, A-130 audit reports were not included by the completion of our audit findings. Also, we noted that two (2) period adjustments resulted in an overpayment.</p>	<p>The Management of the City of New Orleans will monitor and aggressively reduce the required audits of reimbursements. Required adjustments resulting in an overpayment will be repaid.</p>	Dec. 1999	Charles Winkler Ellen Lee Wayne Delapaz	No

CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - ADVICE FINDINGS
DECEMBER 31, 2009

ADVICE FINDINGS	RECOMMENDATIVE ACTION	SCHEDULED COMPLETION DATE	CONTACT PERSON	FINANCIAL/ADVISORY/OTHER CONTACTS
<p>2009-04 PROGRAM INCOME</p> <p>The Independent Auditors noted that management of the City of New Orleans had not completed the establishment of a system to accumulate and account for program income data of intergovernmental revenue program income in addition to compliance with all applicable federal rules and regulations.</p>	<p>The Management of the City of New Orleans will review and enhance the system of accounting for program income of intergovernmental</p>	<p>Dec. 2011</p>	<p>Edna Morris Ellen Lee Wayne Clark John Roswell</p>	<p>NO</p>
<p>2009-07 BUDGET-BUDGET ACT</p> <p>The Independent Auditors noted that management of the City of New Orleans failed to adhere to established procedures for controlling the payment of prevailing wages to workers by contractors or sub-contractors for the CDBG and Home Investment grants.</p>	<p>The management of the City of New Orleans will ensure that established procedures are adhered to. Management will require quarterly development reports.</p>	<p>Dec. 2011</p>	<p>Wayne Clark John Roswell</p>	<p>No</p>

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN AUDIT FINDINGS
DECEMBER 31, 2009**

AUDIT FINDINGS	ISSUE/RECOMMENDATION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	FEDERAL/STATE/LOCAL AGENCY CONTRACTOR
<p>2009-09 RESPONDED AND DEBARRED CERTIFICATION</p> <p>The Independent Auditors noted that management of the City of New Orleans failed to submit completed and delivered certifications from contractors and/or subcontractors for CDBG, Home Investment, Welfare to Work, Health Center Grants and HIV Emergency Relief programs.</p>	<p>The management of the City of New Orleans will ensure that established procedures are adhered to.</p>	<p>Dec. 2011</p>	<p>Ellen Lee Angela S. Dyer Charles Winkler</p>	<p>No</p>
<p>2009-09 MATTERING</p> <p>The Independent Auditors noted that the management of the City of New Orleans failed to document the receipt of Basic Funds for the year ended December 31, 2009 which totaled \$1,175,001.</p>	<p>The Management of the City of New Orleans will develop procedures to document the matching requirement in all federal grants.</p>	<p>Oct. 2012</p>	<p>Thomas French Charles Winkler</p>	<p>No</p>

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2009**

AUDIT FINDINGS	PROPOSED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	PERSON/TEAM ASSIGNED TO MONITOR SAFETY CORRECTED
<p>2009-18 ALLOWABLE ACTIVITIES AND - TYPES</p> <p>The Independent Auditors requested, but did not receive on a timely basis, documentation of the program(s) and/or responsibility of certain City of New Orleans departments that were funded by the Community Development Block Grant (CDBG). The departments received \$2,511,201 in CDBG funds for permanent costs.</p>	<p>The Management of the City of New Orleans dispute the question marks. Documentation of the accomplishment is available in the Independent Auditor.</p>	<p>Immediately available.</p>	<p>Ellen Lee Charles Waudman</p>	<p>No</p>
<p>2009-19 SPECIAL TESTS AND PROVISIONS CONSULTS CONSULTATIONS</p> <p>The Independent Auditors noted that management of the City of New Orleans had not performed annual inspections of rental rehabilitation projects funded with HOME funds. As December 31, 2008, the City of New Orleans had funded fifteen (15) individual rental rehabilitation projects that required inspections.</p>	<p>The Management of the City of New Orleans will adhere to established procedures.</p>	<p>Dec. 2011</p>	<p>Wayne Clark</p>	<p>No</p>

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 1999**

AUDIT FINDING	REQUIRED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	INTERNAL/EXTERNAL THREAT/CRIMINAL ACTIVITY CONTACTED
<p>2000-11 FINANCIAL REPORTING</p> <p>The Independent Auditors noted that the financial information for all NOD Grants which were included in the summary report section of the CAPDS and the CHHO financial summary did not agree to the underlying records.</p>	<p>The Management of the City of New Orleans is reconciling the financial information with HUD.</p>	<p>Sept. 1999</p>	<p>Eric Morris</p>	<p>No</p>
<p>2000-12 REPORTING</p> <p>The Independent Auditors noted that certain grant expenditures and receipts that were reflected on the related financial reports CAP 272 submitted during the year ended December 31, 1999 did not agree in total to the grant expenditures and receipt amounts recorded in the general ledger.</p>	<p>The Management of the City of New Orleans will take immediate steps to ensure accurate financial information is provided to all funding sources.</p>	<p>Aug. 2000</p>	<p>Angela N. Cooper</p>	<p>No</p>
<p>2000-14 INVENTORY MANAGEMENT OF EQUIPMENT</p> <p>The Independent Auditors noted that the equipment and furniture inventory listing was not current and that a significant number of equipment items listed did not have identifying tag numbers and descriptions. This condition existed for current and prior year equipment acquisitions.</p>	<p>The Management of the City of New Orleans will take the necessary steps to correct this situation.</p>	<p>Dec. 1999</p>	<p>Eric Morris</p>	<p>No</p>

**CITY OF NEW ORLEANS
CORRECTIVE ACTION PLAN - AUDIT FINDINGS
DECEMBER 31, 2009**

AUDIT FINDING	PENDING CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	CONTACT PERSON	FUNDING/TAKE THROUGH AGENCY CONTRACTOR
<p>2009-12 REPORTING</p> <p>The Independent Auditor noted that management of the City of New Orleans did not provide MTR with monthly financial reports regarding the American Oil Project that discuss the withdrawal and balance of funds in the American Oil fund fiscal account.</p>	<p>The Management of the City of New Orleans will adhere to established procedures.</p>	<p>Oct. 2009</p>	<p>Gwen Owens</p>	<p>No</p>
<p>2009-15 BUDGETING</p> <p>The Independent Auditor noted that the City of New Orleans had changed such to administration and planning that were in excess of the remaining percentage.</p>	<p>The Management of the City of New Orleans will take steps to ensure that the administration and planning costs charged to the grant are within the prescribed remaining percentage.</p>	<p>Oct. 2009</p>	<p>Wayne Clark</p>	<p>No</p>
<p>2009-17 FUNDING</p> <p>The Independent Auditor noted that prior to the achievement of grant funds totaling \$104,341, it is anticipated, the management of the City of New Orleans failed to execute a contract execution.</p>	<p>The Management of the City of New Orleans has documented executed contract execution.</p>	<p>Immediately Available</p>	<p>Ellen Lee</p>	<p>No</p>



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Michael P. Bruno, CPA
Abbie J. Tervolan, Jr., CPA
Walter J. Munk, Jr., CPA

INDEPENDENT AUDITORS' COMMENTS TO MANAGEMENT

To the Members of the
City Council and the
Honorable Marc EL Morial, Mayor
City of New Orleans, Louisiana

We have audited the Schedule of Expenditures of Federal Awards (the Schedule) of the City of New Orleans for the year ended December 31, 2006 and have issued our report thereon dated June 18, 2007. In planning and performing our audit of the Schedule, we considered the City of New Orleans' internal control over financial reporting and compliance.

During our audit, we became aware of certain matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

This letter does not affect our report dated June 18, 2007 on the Schedule of the City of New Orleans. This report is intended solely for the information and use of the City Council, the Mayor of the City of New Orleans, management, and federal awarding agencies and pass-through entities, such as the State of Louisiana and the Legislative Auditor's Office.

**CITY OF NEW ORLEANS
INDEPENDENT AUDITORS' COMMENTS TO MANAGEMENT
DECEMBER 31, 2000**

ALL MAJOR FEDERAL PROGRAMS

1. Encumbrances

We noted during our audit that amounts recorded as encumbrances in the City of New Orleans' financial records had not been adjusted for the past four (4) years. It appears that after the initial recording of the encumbrance amounts, no reconciliations were performed to adjust the amounts.

We recommend that immediate steps be taken to reconcile encumbrances to ensure adherence to generally accepted governmental accounting standards.

WELFARE TO WORK (WTW)

2. Matching Requirement

We noted during our audit that the City had not developed a comprehensive plan to support amounts of allowable in-kind match expenditures required under the WTW formula grants. The CNO is required to document eligible matching funds equal to 25% of federal funds received.

According to 28 CFR 645.315, failure to provide matching funds for the grant will result in a reduction of the subsequent grant amount by the appropriate corresponding amount.

Although the City has identified a substantial amount of non-federal funds, which were expended by a WTW collaborative partner as its allowable match, the City has yet to determine a method of verifying and documenting such third party in-kind contributions.

We recommend that the City immediately establish procedures to ensure that allowable third party contributions are adequately documented over the grant period.

CITY OF NEW ORLEANS
INDEPENDENT AUDITORS' COMMENTS TO MANAGEMENT
DECEMBER 31, 2000

HOME INVESTMENT PARTNERSHIP PROGRAM

3. Programmatic Data Base

We noted during our audit that management of the Home program has continued to develop and improve the tracking system or data base that would provide essential information of certain programmatic activities such as:

1. Matching of grant funds by sub-recipients;
2. Program income generated by sub-recipients;
3. Documenting that 221(d)(3) subsidy limits were not exceeded;
4. Real Property acquisitions by sub-recipients; and
5. Home-Owners or Tenants for all Home Projects.

We recommend that management of the Home Program continue to effectively implement the noted tracking system or data base.

INDEPENDENT AUDITORS' COMMENTS TO MANAGEMENT,
CONTINUED

To the Members of the
City Council and the
Honorable Marc H. Moriel, Mayor

This report is intended solely for the information and use of the members of the City Council, the Mayor of the City of New Orleans, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2003

CITY OF ORLEANS
CORRECTIVE ACTION PLAN-INDEPENDENT AUDITOR'S COMMENTS TO MANAGEMENT
DECEMBER 31, 2008

MANAGEMENT COMMENTS	PROPOSED CORRECTIVE ACTION	ACTIONED COMPLIATION (Y/N)	CONTACT PERSON	FINANCIAL YEAR (FISCAL YEAR) CONTRACT
<p>1. ENCUMBRANCES</p> <p>The Independent Auditor noted that the City of New Orleans' financial records for encumbrances had not been adjusted for the past four (4) years.</p>	<p>The management of the City of New Orleans will continue to adjust encumbrances on an annual basis.</p>	<p>Yes, 2003</p>	<p>Don Harris Finance Director</p>	<p>No</p>
<p>1. MATCHING REQUIREMENT</p> <p>The Independent Auditor noted management of the City of New Orleans had not developed a comprehensive plan to support issuance of allowable in-kind match expenditures required under the "Letter to Work for city grants."</p>	<p>The Management of the City of New Orleans will establish procedures to adequately document allowable contributions.</p>	<p>Yes, 2003</p>	<p>Thomas French Exec. Assistant to the Mayor</p>	<p>No</p>
<p>3. PROGRAM DATA BASE</p> <p>The Independent Auditor noted that management of the Home program has continued to develop and improve the tracking system or data base that provides essential information of certain programmatic activities.</p>	<p>The Management of the City of New Orleans will continue to effectively implement the noted tracking system.</p>	<p>Yes, 2003</p>	<p>Glenn Scott Assistant to the Mayor</p>	<p>No</p>

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Monitoring

Reference Number: 99-03

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: N/A

Initial Year of Finding: 1998

Page Number: 36

Program Name(s): CDBG, HOME, Special Purpose, Emergency Shelter, Shelter Plus,
Housing, Employment Training Assist, JTPA, Welfare to Work, Pregnant
Women, Health Center Grants, Ryan White

Federal Grantor Agency: Labor, HHS, HUD

CFDA Number(s): 34.218, 14.209, 34.272,
14.231, 14.238, 16.241,
17.248, 17.250, 17.253,
93.181, 93.251, 93.914,
93.915

Status of Finding (check one)

Fully Corrected _____
Partially Corrected X
Change of Executive Action _____

Not Corrected _____
No Further Action Needed _____

Description of Status: (delete existing information and add information, if applicable)

The City of New Orleans will continue in its efforts to ensure that a fiscal and programmatic system is completely established.

Preparer's Signature:

Etta Reed Davis

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1988

Finding Title: Audit of Sub-Recipient Activities

Reference Number: 98-68

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: N/A

Initial Year of Finding: 1988

Page Number: 48

Program Name(s): CERO, HOME, Ryan White, Grants for Residential Treatment

Federal Quarter Agency: HUD, HHS

OFTA Number(s): 14-288, 14-289, 89-215,
89-216, 89-121

Status of Finding (check one)

Fully Corrected	<u> X </u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and completed correction date, if available): _____

The management of the City of New Orleans has obtained the related audit reports.

Preparer's Signature: Edna Reed Morris

Phone Number: (504) 525-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Internal Control- Departmental Programmatic Activities

Reference Number: 99-04

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: N/A

Initial Year of Finding:

Page Number: 43

Program Name(s): WIC, Comm. Supplemental Food, Econ. Dev. Grants, UDAG, CDBG, Hyatt-Farmdale Local Law, State Community Highway Safety, Emergency Mgmt, Empowerment Zones

Federal Grantor Agency: HUD, HHS, Justice, Federal Emergency Management

CPIA Number(s): 10,553, 10,565, 11,009
14,331, 14,318, 16,379,
16,595, 20,608, 23,334,
23,585

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____X_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: Initial corrective action planned and scheduled completion date, if applicable.

The Management of the City of New Orleans is continuing the process of evaluating and developing procedures to ensure departments who are funded by Federal grants are monitored.

Preparer's Signature: Ella Reed Davis

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 2000

Finding Title: Allowable Costs

Reference Number: 99-05

Amount of Questioned Costs in Findings: \$ 327,146

Status of Questioned Costs (check one) Resolved _____ Unresolved: X

Initial Year of Finding: 1999

Page Number: 45

Program Name(s): CDBG, Home, Special, Purpose, HIV Emergency Relief

Federal Grantor Agency: HUD, HUD

CFTA Number(s): 14.218, 14.281, 14.227

Status of Finding (check one)

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____

Description of Status: (check appropriate box placed next to finding title, finding(s)) _____

The management of the CNO is continuing to take the necessary steps to document the noted costs.

Preparer's Signature: Elita Reed Morris

Phone Number: (202) 565-6000

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Program Income

Reference Number: 98-01

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved 50%

Initial Year of Finding: 1998

Page Number: 48

Program Name(s): HCMC, Hepes

Federal Grantor Agency: HUD, HHS

CFDA Number(s): 14.229, 14.241

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	<u>0</u>
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: Status correct, accounted for, included grantor city, Fairbanks

The management of the City of Fairbanks will review and enhance the system of accounting for program income.

Preparer's Signature:

Elita Reed Martin

Phone Number:

(907) 546-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Davis-Bacon Act

Reference Number: 99-03

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved Unresolved N/A

Initial Year of Finding: 1996

Page Number: 31

Program Name(s): CDBG, HOME, Special Purpose

Federal Grantor Agency: HUD

CPSA Number(s): 14,218, 14,309, 14,327

Status of Finding (check one)

Fully Corrected
Partially Corrected
Change of Corrective Action

Not Corrected
No Further Action Needed

Description of Status: no action necessary as no violations identified on-site for Davis-Bacon Act

The management of the City of New Orleans will hire a monitor to implement Davis-Bacon Monitoring in the year 2000.

Preparer's Signature: Elfa Reed Martin

Phone Number: (504) 565-4400

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Management Decisions

Reference Number: 89-08

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved ☐ Unresolved: NR

Initial Year of Finding: 1998

Page Number: 63

Program Name(s): CDBG, HOME, HOPE, HIV Emergency Relief

Federal Grant Agency: HUD, LAHC, HHS

OFTA Number(s): 14-215, 14-235, 14-341,
89-254, 89-215

Status of Finding (check one)

Fully Corrected	<u>X</u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: status corrective action/amount will represent complete data. Evaluate

The management of the City of New Orleans has issued applicable management decisions.

Preparer's Signature:

Elita Road Martin

Phone Number:

(504) 565-4600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Matching

Reference Number: 99-09

Amount of Questioned Costs in Findings: \$,944,933

Status of Questioned Costs (check one) Resolved _____ Unresolved: X

Initial Year of Finding: 1998

Page Number: 38

Program Name(s): Home Investment Partnership

Federal Grantor Agency: HUD

CFDA Number(s): 14.539

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: includes corrective action plan and anticipated completion date of corrective action

The management of the City of New Orleans have developed procedures to document the matching requirement. It is anticipated that documentation of the match will be available by December, 2001.

Preparer's Signature: Elita Reed Davis

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Allowable Activities and Costs

Reference Number: 99-10

Amount of Questioned Costs in Findings: 3,49,480

Status of Questioned Costs (check one) Resolved Unresolved N/A

Initial Year of Finding: 1999

Page Number: 58

Program Name(s): HIV Emergency Relief

Federal Grantor Agency: HRIS

CFDA Number(s): 93.504, 93.213

Status of Finding (check one)

Fully Corrected	<u> </u>	Not Corrected	<u> X </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: (status, corrective action planned, anticipated completion date, if available)

The matter has not been resolved by action of the criminal court. The city is continuing to pursue legal remedy for collection of grant funds.

Preparer's Signature: *Edna Reid Martin*

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1988

Finding Title: Special Tests and Provisions - on Site Inspections

Reference Number: 88-11

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved NA

Initial Year of Finding: 1989

Page Number: 80

Program Name(s): Home Investment Partnership

Federal Granting Agency: HUD

CFDA Number(s): 14.229

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____ <u>X</u>
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action taken and anticipated completion date, if applicable)

The management of the City of New Orleans has developed procedures for on-site inspections and will perform such inspections in the year 2000.

Preparer's Signature:

Etta Reed Davis

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Financial Reporting

Reference Number: 98-02

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: NA

Initial Year of Finding: 1999

Page Number: 82

Program Name(s): CDBG, HOME, Emergency Shelter

Federal Grantor Agency: HUD

CFOA Number(s): 14,235, 14,236, 14,237

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____ <u>X</u>
Partially Corrected	_____	No Further Action Needed	_____
Group of Corrective Action	_____		

Description of Status: update corrective action process and completed corrective actions if warranted

The management of the City of New Orleans is continuing to experience difficulties with the EBS System.

Preparer's Signature: Etta Reed Morris

Phone Number: (504) 566-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Reporting

Reference Number: 89-13

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: NR

Initial Year of Finding: 1999

Page Number: 84

Program Name(s): CDEIS - Section 108 Loan Guarantees

Federal Grantor Agency: HUD

CFDA Number(s): 14.205

Status of Finding (check one)

Fully Corrected	<u> X </u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: (update corrective action taken and corrected corrective action taken)

The management of the City of New Orleans has submitted the required reports to HUD.

Preparer's Signature:

Phone Number:

Etta Reed Martin
(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1995

Finding Title: Reporting

FedEx Reference Number: 89-14

Amount of Questioned Costs in Findings: \$ 2

Status of Questioned Costs (check one) Resolved _____ Unresolved: \$0

Initial Year of Finding: 1989

Page Number: 66

Program Name(s): HIV Emergency Relief, Healthy Start

Federal Grantor Agency: HRH

CFDA Number(s): 93.014, 93.005

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____X
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: Includes corrective action plan and subsequent operation date. It is not a plan.

The management of the City of New Orleans is still experiencing problems with the automated reporting system.

Preparer's Signature:

Elita Reed Thomas

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 2000

Finding Title: Encumbrances

Reference Number: Management Letter Comment #1

Amount of Questioned Costs in Findings: \$ 2

Status of Questioned Costs (check one) Resolved _____ Unresolved: MA

Initial Year of Finding: 1998

Page Number: 3-Management Letter

Program Name(s): All Federal Programs

Federal Donor Agency: All Federal Agencies

CFDA Number(s): MA

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	<u>2</u>
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and achieved, exception, etc., if applicable) _____

The management of the City of New Orleans is continuing to evaluate and reconcile the encumbrance total.

Preparer's Signature: Efta Reed Morris

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Monitoring of Programmatic Activities

Reference Number: Management Letter Comment #9

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved: N/A

Initial Year of Finding: 1998

Page Number: 2- Management Letter

Program Name(s): Community Development Block Grant

Federal Donor Agency: HUD

CFDA Number(s): 14.218

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____ 8
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and anticipated completion date, if available)

The management of the City of New Orleans is continuing the process of evaluating and developing procedures to ensure departments who are funded by federal grants are monitored.

Preparer's Signature:

Elita Reed Morris

Preparer Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Programmatic Activities

Reference Number: Management Letter (Current) 83

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved N/A

Initial Year of Finding: 1999

Page Number: 3-Management Letter

Program Name(s): Home Investment Partnership

Federal Grantor Agency: HUD

CFDA Number(s): 34.228

Status of Finding (check one)

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and anticipated completion date, if available) _____

The management of the City of New Orleans has developed and implemented procedures to correct programmatic deficiencies.

Preparer's Signature:

Elita Reed Morris

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1989

Finding Title: Programmatic Data Base

Reference Number: Management Letter Circular 88

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (select one): Resolved _____ Unresolved: \$0

Initial Year of Finding: 1989

Page Number: 4-Management Letter

Program Name(s): Home Investment Partnership

Federal Grantor Agency: HUD

CFDA Number(s): 14.229

Status of Finding (check one)

Fully Corrected	_____	Not Corrected
Partially Corrected	<u>X</u>	(No Further Action Needed)
Change of Corrective Action	_____	

Description of BMAC (update circumstances around and estimated completion date, if applicable): _____

The management of the City of New Orleans has developed a system for tracking programmatic data.

Preparer's Signature: Edgar Paul Martin

Phone Number: (504) 585-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Fiscal Year Ended: December 31, 1989

Finding Title: Annual Progress Report

Reference Number: Management Letter Comment #5

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one) Resolved _____ Unresolved Nil

Initial Year of Finding: 1989

Page Number: 5 Management Letter

Program Name(s): Special Projects Grant

Federal Grantor Agency: HUD

CFDA Number(s): 14.227

Status of Finding (check one)

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

The management of the City of New Orleans has submitted subsequent reports timely.

Preparer's Signature:

Etta Reed Thomas

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Monitoring

Reference Number: 93-01

Amount of Questioned Costs in Findings: 1, 2

Status of Questioned Costs (check one) Resolved N/A Unresolved: _____

Initial Year of Finding: 1996

Page Number: 15

Program Name(s): U.S. Department of Housing and Urban Development, Job Training Partnership, Welfare to Work, HIV Emergency Relief, Healthy Start Initiative

Federal Grantor Agency:

CFDA Number(s): 14.218, 14.241, 14.239, 14.237, 17.246, 17.250, 17.253, 93.006/93.013, 93.926

Status of Finding (check one)

Fully Corrected

Partially Corrected

Change of Corrective Action

X

Not Corrected

No Further Action Needed

Description of Status: audit comments were closed and original copies are destroyed

The management of the City of New Orleans have developed procedures to strengthen their monitoring reviews of sub-recipients.

Preparer's Signature:

Elita Reed Morris

Phone Number:

(504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Monitoring

Reference Number: 98-02

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved

Initial Year of Finding: 1996

Page Number: 35

Program Name(s): U.S. Department of Housing and Urban Development, Job Training Partnership, Welfare to Work, HIV Emergency Relief, Healthy Start Initiative

Federal Grantor Agency: U.S. Dept. of Housing and Urban Development, U.S. Department of Labor, Health and Human Services

CFDA Number(s): 14.218, 14.241, 14.209, 14.227, 17.246, 17.254, 17.253, 93.904/93.915, 93.936

Status of Finding (check one)

Fully Corrected
Partially Corrected X
Change of Corrective Action

Not Corrected
No Further Action Needed

Description of Status: (attach correction plan, plan placed into action, or corrective action, if available)

The City of New Orleans is continuing to strengthen their monitoring reviews.

Preparer's Signature: Etta Reed Morris
Phone Number: (504) 585-8200

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1993

Finding Title: Audits of Subscriptions Activities

Reference Number: 89-03

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved N/A Unresolved: _____

Initial Year of Finding: 1994

Page Number: 29

Program Name(s): U.S. Department of Housing and Urban Development, Department of Health and Human Services

Federal Grantor Agency:

CFDA Number(s): 34.218, 34.219, 93.914, 93.215

Status of Finding (check one)

Fully Corrected

Partially Corrected

Change of Circumstances

X

Not Corrected

No Further Action Needed

Description of Status: (include corrective action planned and original completion date, if applicable)

The management of the City of New Orleans will aggressively enforce the required audits of subscriptions.

Preparer's Signature: Elita Reed Martin

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1988

Finding Title: Allowable Costs

Reference Number: 98-04

Amount of Questioned Costs in Findings: \$1,851,851

Status of Questioned Costs (check one) Resolved _____ Unresolved _____

Initial Year of Finding: 1978

Page Number: 42

Program Name(s): Community Dev., Black Grants, Housing Dept. for Persons with AIDS, Special Purpose Grants, Healthy Start Initiative, HIV Emergency Relief Program

Federal Grantor Agency: U.S. Dept. of Housing and Urban Dev., U.S. Department of Health and Human Services

CFOA Number(s): 14.218, 14.241, 14.227, 93.926, 93.914, 93.915

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____X_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (attach copies of action plans and status reports when data is available)

The City of New Orleans has not received a final determination with regard to the questioned costs from the Cognizant Agency.

Preparer's Signature: Etta Reed Morris

Phone Number: (504) 565-4600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Program Income

Reference Number: 98-25

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved

Initial Year of Finding: 1998

Page Number: 46

Program Name(s): Community Development Block Grant, Home Inv., Special Purpose, HOPWA, Employment Training and Assistance, JTPA, Healthy Start Initiative, HIV Emergency Relief

Federal Grantor Agency: U.S. Dept. of Housing and Urban Dev., U.S. Department of Labor, U.S. Department of Health and Human Services

CFDA Number(s): 14.218, 14.238, 14.237, 14.241, 17.246, 17.258, 93.976, 93.914, 93.915

Status of Finding (check one)

Fully Corrected	<u> </u>	Not Corrected	<u>X</u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: Initial inquiries were placed and no further correction was required.

The management of the City of New Orleans will review and enhance the system of accounting for program income of subrecipients.

Program's Signature: Elita Reed Morris

Phone Number: (504) 525-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1999

Finding Title: Davis-Bacon Act

Reference Number: 98-06

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved NO Unresolved: _____

Initial Year of Finding: 1997

Page Number: 48

Program Name(s): Community Dev. Block Grant, Home Investment, Special Purpose Grants

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.218, 14.219, 14.227

Status of Finding (check one)

Fully Corrected _____
Partially Corrected _____
Change of Correction Action _____

Not Corrected _____
No Further Action Needed X

Description of Status: Corrective action developed and completed for finding.

The management of the City of New Orleans have developed procedures to monitor compliance with the Davis-Bacon Act.

Preparer's Signature: Etta Reed Morin

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1978

Finding Title: Highway

Reference Number: 94-27

Amount of Questioned Costs in Findings: \$32,584

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☐

Initial Year of Finding: 1978

Page Number: 30

Program Name(s): Byrne Formula Grant Program

Federal Grantor Agency: U.S. Department of Justice

CPEA Number(s): 16379

Status of Finding (check one):

Fully Corrected ☐
Partially Corrected ☐
Change of Executive Action ☐

Not Corrected ☒
No Further Action Needed ☐

Description of Status: (include specific action planned and anticipated completion date, if available)

The City of New Orleans has not received a final determination with regard to the questioned costs.

Preparer's Signature: E. H. Reed Myers

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1978

Finding Title: Management Decisions

Reference Number: 84-08

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved

Initial Year of Finding: 1988

Page Number: 52

Program Name(s): Community Dev. Block Grant, Home Invt., HOPEWA,
Employment and Training, JTPA, Healthy Start Initiative, HIV
Emergency Relief

Federal Grantor Agency: U.S. Dept. of Housing and Urban Dev., U.S. Dept. of Health
and Human Services

CPEA Number(s): 14,218, 14,239, 14,241, 17,248, 14,250, 90,826, 90,814, 90,215

Status of Finding (check one):

Fully Corrected X
Partially Corrected
Change of Corrective Action

Plan Corrected
No Further Action Needed

Description of Matter: *Implementation plan and contract compliance dev. feedbacks*

The City of New Orleans has established policies and procedures to ensure timely issuance of management decisions on sub-recipient audit findings.

Preparer's Signature: Elita Reed Morris

Phone Number: (504) 565-4600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Matching

Reference Number: 98-09

Amount of Questioned Costs in Findings: 1,652,436

Status of Questioned Costs (check one): Resolved N/A Unresolved:

Initial Year of Finding: 1998

Page Number: 55

Program Name(s): Home Investment Partnerships

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.229

Status of Finding (check one)

Fully Corrected

Partially Corrected

Change of Corrective Action

 X

Not Corrected

No Further Action Needed

Description of Status: (attach narrative when resolved and initial resolution date, if applicable)

The management of the City of New Orleans will review and enhance the system of accounting for matching funds of subscriptions.

Preparer's Signature: Elita Reed Martin

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Encumbrances

Reference Number: Management Letter Comment Number 4

Amount of Questioned Costs in Findings: \$0

Status of Questioned Costs (check one) Resolved ☒ N/A ☐ Unresolved: ☐

Initial Year of Finding: 1998

Page Number: 3-Management Letter

Program Name(s): All Federal Programs

Federal Grantor Agency: All Federal Programs

CFDA Number(s):

Status of Finding (check one)

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input checked="" type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The management of the City of New Orleans is continuing to evaluate and reconcile the encumbrance detail. Such evaluation and reconciliation is expected to be completed by December 31, 2000.

Preparer's Signature: Etta Land Martin

Phone Number: (504) 565-6680

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Post Completion Physical Inspection

Reference Number: Management Letter Comment Number 7

Amount of Questioned Costs in Findings: \$0

Status of Questioned Costs (check one): Resolved: N/A Unresolved:

Initial Year of Finding: 1998

Page Number: 4-Management Letter

Program Name(s): Home Investment Partnership

Federal Granting Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.139

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____X_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (attach corrective action plan and estimated completion date if available) _____

The management of the City of New Orleans will adhere to established procedure and ensure post-completion physical inspections are performed. It is anticipated that physical inspections will be performed by December 31, 2001.

Preparer's Signature: Elita Reed Morris

Phone Number: (504) 585-4600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ending: December 31, 1998

Finding Title: Programmatic Data Base

Evidence Number: Management Letter Comment Number B

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved

Initial Year of Finding: 1998

Page Number: 4-Management Letter

Program Name(s): Home Investment Partnership

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.239

Status of Finding (check one)

Fully Corrected X

Not Corrected

Partially Corrected

No Further Action Needed

Change of Circumstances

Description of Status: Indefinite maintenance plan and equipment replacement plan. It is up to date.

The management of the City of New Orleans has developed procedures to establish a programmatic database.

Preparer's Signature: Etta Reed Martin

Phone Number: (504) 585-6410

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Owner Occupied Rehabilitation Program

Reference Number: Management Letter Comment Number 10

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved N/A Unresolved: _____

Initial Year of Finding: 1998

Page Number:

Program Name(s):

Federal Grant Agency:

CFDA Number(s):

Status of Finding (check one)

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: Findings corrected within allowed time and no further corrective action is needed.

The management of the City of New Orleans has established procedures to correct the noted condition.

Preparer's Signature: Edie Reed Morris

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Programmatic Monitoring of Departmental Federal Activities

Reference Number: Management Letter Comment Number 12

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved N/A Unresolved:

Initial Year of Finding: 1998

Page Number: 4-Management Letter

Program Name(s): Community Development Block Grant, Section 108 Loan Program,
Hynes Formula Grant

Federal Grantor Agency: U.S. Department of Housing and Urban Development;
Department of Justice

CFDA Number(s): 14.218, 14.244, 14.559

Status of Finding (check one)

Fully Corrected	<u> </u>	Not Corrected	<u>X</u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Executive Action	<u> </u>		

Description of Status: Individuals are not aware of the findings of the audit.

The management of the City of New Orleans is continuing the process of evaluating and developing procedure to ensure departmental monitoring of activities is performed. It is anticipated that the process will be completed by December, 2000.

Preparer's Signature: Elita Reed Morris

Phone Number: (504) 525-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1998

Finding Title: Special Purpose Grants

Reference Number: Management Letter Comment Number 14

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved N/A Unresolved: _____

Initial Year of Finding: 1998

Page Number: 6-Management Letter

Program Name(s): Special Purpose Grants

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.227

Status of Finding (check one)

Fully Corrected X
Partially Corrected _____
Original Corrective Action _____

File Closed _____
No Further Action Needed _____

Description of Status: (attach correction action plan and evidence supporting the correction) _____

The City of New Orleans has submitted the Annual Program Performance Report timely.

Preparer's Signature: Efta Reed Morris

Phone Number: (504) 525-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1997

Finding Title: Subrecipient Contracts

Reference Number: 97-07

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Initial Year of Finding: 1997

Page Number: 47

Program Name(s): HIV Emergency Relief Formula Grant - Ryan White
HIV Emergency Relief Project Grant - Ryan White

Federal Grantor Agency: U.S. Department of Health and Human Services

CFDA Number(s): 80.914, 80.915

Status of Finding (check one)

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	No Further Action Needed	_____
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and scheduled completion date, if applicable): _____

The City of New Orleans has developed procedures to ensure subrecipient contracts contain appropriate language as specified by the Federal Government.

Preparer's Signature: Etta Reed Martin

Phone Number: (504) 526-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1997

Finding Title: Grant Over-Award

Reference Number: 97-08

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved N/A Unresolved:

Initial Year of Finding: 1997

Page Number: 49

Program Name(s): HIV Emergency Relief Formula Grant - Ryan White

Federal Quarter Agency: U.S. Department of Health and Human Services

CFDA Number(s): 93.015

Status of Finding (check one)

Fully Corrected	<u> X </u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: problem corrected within allowed expenditure limitation for this fiscal year

The management of the City of New Orleans has reviewed this condition and determined that no overpayments were performed.

Preparer's Signature: Elita Reed Morris

Phone Number: (504) 545-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1997

Finding Title: Monitoring and Prompt Payment Systems (MCPFS)

Reference Number: 97-09

Amount of Questioned Costs in Findings: \$ 2

Status of Questioned Costs (check one) Resolved N/A Unresolved

Initial Year of Finding: 1996

Page Number: 33

Program Name(s): Grants for Residential Treatment, Healthy Start Initiative, CHRG,
Home Investment Partnership Program, Employment and Training

Federal Grantor Agency:

CFDA Number(s): 14.208, 14.209, 17.346, 17.358, 50.101, 50.826

Status of Finding (check one)

Fully Corrected	<u> X </u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>		

Description of Status: (Include corrective action planned and actual and completion date, if applicable)

The City of New Orleans has engaged the services of outside auditors to perform monitoring of those agencies not monitored by MCPFS.

Preparer's Signature: Elita Reed Martin

Phone Number: (504) 565-6600

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

For the Year Ended: December 31, 1996

Finding Title: Monitoring Findings

Reference Number: 96-Findings-05

Amount of Questioned Costs in Findings: \$ 0

Status of Questioned Costs (check one) Resolved YES Unresolved:

Initial Year of Finding:

Page Number: 47

Program Name(s): Community Development Block Grant

Federal Grantor Agency:

CDDA Number(s): 34.218

Status of Finding (check one)

Fully Corrected
Partially Corrected X
Change of Corrective Action

Not Corrected
No Further Action Needed

Description of Status: (include monitoring period, corrective action, if applicable)

The management of the City of New Orleans has suspended subsequent disbursement activities with a subrecipient who received \$712,000. Such suspension will be maintained pending corrective action to resolve this monitoring finding.

Preparer's Signature: Etta Reed Morris

Phone Number: (504) 565-6600